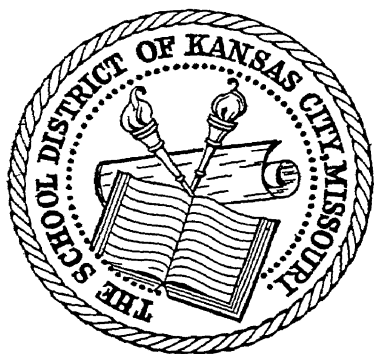


*The*

FORTY-EIGHT STATE  
SCHOOL SYSTEMS

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FORTY-EIGHT STATE  
SCHOOL SYSTEMS

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*The*  
FORTY-EIGHT STATE  
SCHOOL SYSTEMS



THE COUNCIL OF STATE GOVERNMENTS  
CHICAGO • ILLINOIS

*“The foundation of every state is the  
education of its youth.”*

## FOREWORD

THE Governors' Conference at its Fortieth Annual Meeting on June 16, 1948, directed the Council of State Governments to "conduct a study and compile a report on the systems of education in the various states."

The Conference further stated: "The education of the youth of the land is one of the fundamental duties of government, and provision of adequate and efficient machinery for that purpose is one of the principal costs of government."

In undertaking this study, the Council of State Governments explored a field closely related to its major purposes. The Council is the joint governmental agency established and supported by the states for service to the states. It is (1) a clearing house for information and research, (2) a medium for improving legislative and administrative practices of state governments, (3) an instrumentality for encouraging full co-operation among the states in the solution of interstate problems, and (4) a means of facilitating and improving federal-state relations.

This study has been under the immediate direction of Francis S. Chase, Lecturer in Educational Administration and Director of the Rural Editorial Service at the University of Chicago, assisted by Edgar L. Morphet, formerly Director of Administration and Finance in the Department of Education for the State of Florida.

The information in this report has come directly through the offices of the governors of the states with the enthusiastic cooperation of the state departments of education. The Council of State Governments is grateful to them and to many other educators and public officials who have advised with the staff on this project.

This is the first study of education to be conducted by an agency of all of the states. It should be of value to the governors of the states, to state legislators, to educational officials, to teachers, to students, and to members of civic groups generally, all of whom have a great and immediate interest in what has been called democracy's major obligation.

FRANK BANE  
*Executive Director*

May 1, 1949



A STUDY OF  
THE ORGANIZATION, ADMINISTRATION, AND FINANCING  
OF PUBLIC ELEMENTARY AND SECONDARY EDUCATION

FRANCIS S. CHASE, *Director of Research*

EDGAR L. MORPHET, *Associate Director*

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## INTRODUCTION

LEADERS in government and education recognize that sound school administration must be based upon an investigation of the facts. In their efforts to strengthen the public school system they often find need for accurate current information on practices and provisions affecting school operation. To help meet this need this study offers a large amount of pertinent information on major aspects of the organization, administration, and financing of public elementary and secondary education in the several states. It provides a basis for educational improvement by picturing as clearly as possible the significant facts affecting operation of the public school systems and by highlighting factors tending to increase or decrease the economy and effectiveness of operation.

### SCOPE OF THE STUDY

The scope of the study was determined by an outline approved by the Executive Committee of the Governors' Conference on August 24, 1948. This outline proposed a study to embrace the organization, administration, and financing of the public school systems in the forty-eight states. The following pages present the findings of the study with respect to:

1. Variations in load, ability, and effort and other aspects of the current educational situation
2. Characteristics of the state agencies responsible for the administration of elementary and secondary education
3. Characteristics of local school organization and administration
4. Conditions affecting the teaching personnel
5. Physical facilities for education
6. School finance practices

Emphasis is placed on current situations as revealed in data for the school year 1947-48; but in order to give perspective, comparison is made for certain purposes with data for the years 1937-38, 1941-42, and

1945-46. In some cases where figures are not available for 1947-48, figures for 1946-47 are substituted.

## PROCEDURES AND SOURCES

In gathering information for this report, major dependence was placed upon information obtained directly through the governors of the several states. Through the governors, extensive data were requested from state educational authorities on all of the aspects listed above under "Scope of the Study." The first request for information was sent to the states early in October, 1948. At that time state authorities were asked to provide a wide range of information on operations for 1947-48 and to verify data for past years compiled from the U.S. Office of Education and similar sources.

After the first forms were returned, the data supplied were summarized and returned to the state departments of education for further checking. Wherever possible, information obtained was compared with that reported by previous studies. In addition, information was sought through analyses of recent state survey reports and similar sources. Next a mimeographed progress report was used to obtain further corrections from the states. Then an extensively revised tentative report was submitted to state governors and educational authorities in order to give them another opportunity to verify and supplement data before publication. In a few cases visits were made to state departments of education for the purpose of supplementing information.

While many persons have contributed information or suggestions, this report, except as otherwise indicated, is based on information supplied through the governors of the several states, primarily with the assistance of their state departments of education.

## LIMITATIONS OF THE STUDY

Any nation-wide study of this kind is limited by the ability of state educational agencies to supply information needed. Many state departments of education complied promptly and fully with the requests for information. Others found it possible to supply accurate data only on certain phases of school operation; and some, because of the lack of research and statistical services, found difficulty in compiling data for 1947-48.

Inevitably some inaccuracies may occur in spite of all efforts to verify data. It is believed, however, that in the main the pictures presented are in line with the conditions actually prevailing in the several states.

The differences in methods of reporting make it impossible at the present time to procure strictly comparable data on many phases of school operation. Comparisons even on relatively objective measures such as enrolments and current expenses need to be made with caution because of the absence of standardized forms and procedures for compiling and reporting data. It is particularly difficult to obtain information on rural school operations, and many state departments of education do not have separate data on many important aspects of education for rural and urban school systems. For this reason educational provisions in rural areas are not treated so fully as is desirable.

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# I

## PRINCIPLES, PROBLEMS, AND PROGRESS IN PUBLIC EDUCATION

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FROM our colonial beginnings to the present, statesmen have asserted, and citizens have affirmed, the claim of education to a unique position in our republican form of government. Leaders in government and in education today more than ever are aware that freedom of choice for the individual can be reconciled with the common good only through the proper education of all citizens. They recognize further that assaults upon our free institutions and the liberties of individuals can be withstood only by a citizenry thoroughly educated in the democratic processes and fortified by the ability to use knowledge and resources to attain good ends. Citizens share with statesmen a growing consciousness that our ability to maintain and extend our democratic institutions is determined both by the kind of education provided and by the ways in which it is provided. Throughout the nation there is an earnest searching for ways of improving the agencies responsible for education, while keeping them in harmony with the best of American traditions and the true character of American government.

### STATE RESPONSIBILITY AND LOCAL CONTROL

State responsibility for education is firmly imbedded in the constitutions of the several states and buttressed by tradition and court decisions. This responsibility of the governments of the several states for the education of their citizens is much more than a theory or a tradition or a legal convention. An examination of the efforts of the states to strengthen their public school systems indicates that it is a living principle guiding the recommendations and actions of governors and legislatures in each of the forty-eight states. There is evidence that state governments

recognize their obligations to make improved educational programs and facilities accessible to all.

Accompanying this acceptance of state responsibility is the conviction that a large share of local control is both desirable and essential. This conviction takes different forms in different states, but it is present in all states as it has been throughout the history of the Republic. This belief that education should be kept close to the people appears to be accompanied more and more by a feeling that it should be as free as possible from political entanglements and from the domination of any interests that might use it for selfish ends.

### ADVANCES IN EDUCATIONAL PROVISIONS

The tide of public concern for education has brought increased expenditures for education in every state in the past ten years and has stimulated serious efforts to improve the basic structure of education. In several states substantial gains have been made toward bringing opportunity for relatively good programs of elementary and secondary education within reach of all; but in some states progress has been retarded by serious defects in organization, administration, and methods of financing education. All in all, the past ten years represent a period of considerable progress in American education and a period during which the road has been paved for advances of an even more substantial nature.

### DIFFERENCES IN PROVISIONS FOR EDUCATION

Educational advances have been more marked in some aspects and in some states than in others. The differences among the states in provisions for education stand out sharply. For example:

1. Responsibility for state-wide policy making for public education is vested in a single state board in some states, in several boards in other states, and in no board at all in a few states.

2. The number of local school administrative districts ranges from fewer than 100 in each of six states to more than 5,000 in each of seven states.

3. The methods of selecting local school superintendents include election by popular vote, appointment by local boards, and appointment by state school authorities.

4. The average amount of money available per pupil for the current

operating expenses of schools in the highest state is about four times the average in the lowest state; and the average in the ten highest states is more than twice that in the ten lowest states.

5. The proportion of teachers with less than two years' college preparation ranges from none in two states to 51 per cent in one state and to above 30 per cent in several. The proportion of teachers with Bachelors' or higher degrees ranges from about 85 per cent downward to 25 per cent or lower; and the proportion with Masters' or higher degrees ranges from 52 per cent downward to less than 5 per cent.

6. Average annual salaries of teachers (including principals and supervisors) range from above \$3,400 downward to less than \$1,300. Two states report annual salaries below \$1,500 for more than half of their teachers, while three other states report that no teachers receive less than \$2,400.

7. The value of school property per pupil in average daily attendance ranges from above \$600 in seven states to less than \$200 in four states.

8. The annual expenditure for textbooks and teaching supplies varies from above \$8.00 per pupil in seven states to less than \$2.00 per pupil in four states.

9. The proportion of total cost of education borne by the state government ranges from less than 4 per cent in one state to more than 84 per cent in two states.

10. The proportion of the total personal income of the people spent for public elementary and secondary education varies from above 3 per cent in four states to 1.5 per cent or lower in three other states.

These and other striking variations in provisions for education are documented in appropriate sections of the report. The purpose here is simply to call attention to the wide variation in practices and provisions.

### SIMILARITIES IN PURPOSES AND POLICIES

Beneath the sharp differences noted above lies a solid stratum of common concern manifested in more or less similar policies and practices. All states now attempt to provide a minimum of twelve years of schooling at public expense. All have developed certain common patterns of school organization and similar curriculums. All states have state departments of education, and all states have some type of local administrative unit to which a considerable degree of control is delegated. All



states, likewise, attempt to assure that the educational opportunities available in all parts of the state shall meet certain minimum standards. All states make some attempt to equalize the burden of school support among the local units.

When these similarities are examined in detail, they are found to be even more marked than the disparities which first catch the eye. Underlying the similarities is a common tradition and an acceptance of common purpose. In all states public education is held to be in the interest of the state itself and not merely for the benefit of individuals. In all states education is recognized as a function of government itself and not merely a service to be offered at the discretion of government. In all states the acceptance of state responsibility is influenced by traditions of local control. True, this is stronger in some states than in others, but all states attempt to reconcile a maximum of local control with the maintenance of desirable minimum standards.

### ESSENTIALS OF SOUND ADMINISTRATION

Our democratic traditions demand that public education be kept responsive to the will and to the needs of the people. Our political traditions and our governmental structure require that the primary responsibility for the proper administration of education shall rest with the state governments, but that a large measure of control shall be vested in local administrative units. Both national and state studies recognize these as basic American tenets which have a wholesome effect on school administration. From such studies, from the general principles of administration, and from the facts revealed by the present study, the following six essentials for the sound administration and operation of our state school systems may be deduced:

1. Provision for systematically obtaining and studying the facts as a basis for policy decisions
2. A state policy-making agency for education through which the will of the people may be voiced and the interests of the state protected
3. Local administrative units of sufficient size to promote effective local control and to provide appropriate educational opportunities at a reasonable cost
4. Provisions calculated to assure high quality professional leadership for both state and local agencies

5. Conditions conducive to maintaining well-qualified staffs of teachers for all phases of elementary and secondary education

6. A system of financing that will provide sufficient funds and distribute them in such a way as to assure adequate educational opportunities for all and to encourage both sound administration and a high degree of local initiative

The evidence presented in this report seems to indicate that several states have fallen short in nearly all of these essentials, and that all states are falling short to some extent in at least one.

### MAJOR STRUCTURAL DEFECTS

Previous studies have pointed out that lack of sufficient revenue for the support of education is a major handicap to suitable educational provisions in many states. Lack of revenues undoubtedly contributes to the present acute shortage of qualified teachers and to other shortcomings in provisions for education revealed by this study. Unfortunately, there are major structural defects in educational organization and administration which intensify the ill effects of the lack of revenues, the shortage of teachers, and other adverse factors. Three of the most serious of these defects are:

1. *Constitutional and statutory provisions which raise barriers to capable educational leadership.* The most serious barriers are found in methods for choosing both state and local administrators, lack of clear definition of responsibilities, inadequate compensation, and short terms of office in many states. Many state surveys have documented these shortcomings.

2. *Unsatisfactory local administrative units.* Weak local school districts handicap both sound administration and the provision of needed educational programs in many states. The small number of pupils in thousands of these local units tends to increase the cost of education out of proportion to its quality and contributes to the difficulty of maintaining competent leadership and instructional personnel. Moreover, the district organization found in several states tends to prevent the proper exercise of local responsibility as many districts are too small for effective operation.

3. *Methods of distributing state school funds.* The methods of apportioning state school funds in many states are not conducive to guaranteeing a reasonable minimum of educational opportunity in all parts of the

state, or to equitable distribution of the costs of schools, or to effective and economical operation. Many states report and numerous studies show that the methods of distributing state school funds tend to interfere with needed school district reorganization and to perpetuate existing small districts. The extreme variations found in the per pupil expenditures within states indicate that children in some districts have meager opportunities for education as compared with children in other districts in the same state. Analyses of school finance practices in the several states reveal bases for distributing school funds that tend either to perpetuate inequalities or to increase them. Other methods of distributing state school funds tend to encourage extravagance or to overemphasize one phase of the school program at the expense of other phases. The finance analyses likewise show that relatively few states use effective and reliable formulas based on the taxpaying ability of the local districts for distributing state school funds.

Underlying and abetting all of these weaknesses is a lack of facts to guide those who make state policy. The difficulties encountered in obtaining data needed for this study bear testimony to the lack of necessary records and research in a number of the states. In some states it is almost impossible to obtain an accurate picture of the qualifications of teachers or the variations in current expenditures among the several districts. State responsibility for education cannot be exercised properly unless facts are available about local provisions for education throughout the state and the effect of state policies and practices upon these provisions.

### POINTS OF STRENGTH

Some progress has been made even where basic provisions for organization and administration have been weak; and several states are making improvements in the basic structure for education. Recent changes in a number of states have been in the direction of meeting the six essentials of sound administration listed above. Reports of state surveys and legislative commissions in many other states have recommended similar steps. The past record of achievements in education in most states has been remarkably good under existing conditions, and the present interest in improvement of conditions affecting education promises to pave the way for new achievements in all states.

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## II

### THE CURRENT EDUCATIONAL SITUATION IN THE STATES

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THIS chapter is intended as a backdrop against which to view the characteristics of state and local organization, administration, and finance. It offers some insight into the nature and extent of the educational problems in the several states and the success with which these problems are being met. Information is given on educational load, ability and effort to support education, and certain provisions for education.

There are wide variations among the several states and among the local school systems within each state in educational load as measured by the proportion of children of school age in the total population. There are equally wide, although sharply contrasting, variations among the states and school districts in ability to support education. In general, the very states and school districts which have the largest number of children to educate have the lowest per capita wealth and income. Those states and those areas within states which are the greatest source of future population tend to be the states and areas where the provisions for education are least adequate.

#### VARIATIONS IN EDUCATIONAL LOAD

The best measure of the potential educational load in a state is the proportion of the total population in the age group from 5 to 17 years inclusive. Practically all children in this age group should be in school, and consequently the citizens of the state have the obligation of supporting a school program at least for this group.

At present there is no way of obtaining from the states comparable data for children of school age. Some states do not attempt to maintain any school census; and among the states which do, the age groups in-

cluded vary so widely that comparisons are meaningless. For this reason the school census data provided by part of the states could not be used to show the relative educational load among the states.

Fortunately, the U.S. Bureau of the Census projects annually estimates of the total population and of the population in certain age groups in each state. These estimates are used to supplement the federal census figures obtained every ten years. The Bureau of the Census estimates on total population and school-age population by states are the figures used in the first two columns of Table 1 in the Appendix and constitute the bases for computing the percentages of total population in the school-age group in each state, as shown in the table and in Chart 1.

#### SCHOOL-AGE CHILDREN

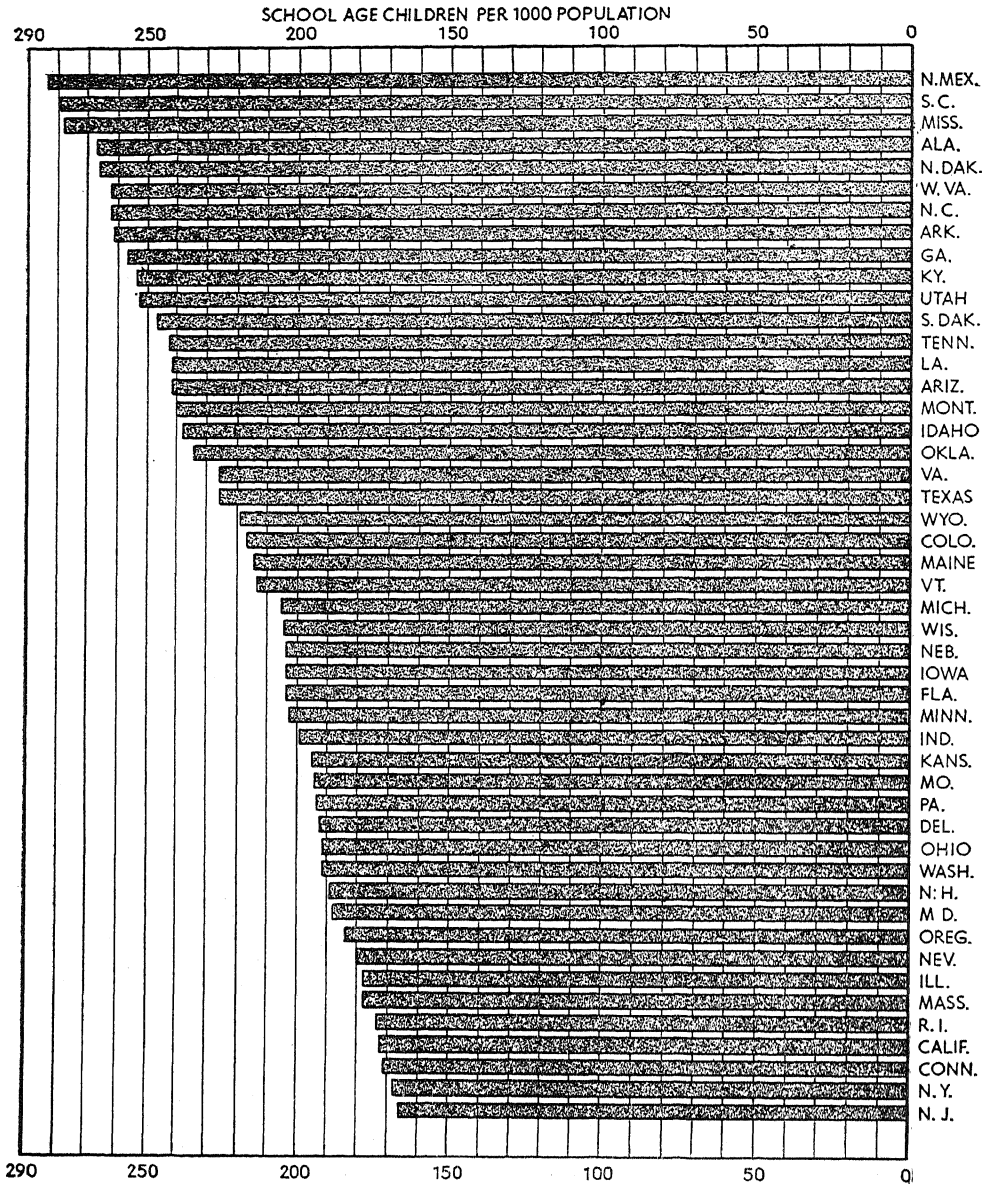
Variations among states in educational load are shown graphically in Chart 1 in terms of the numbers of children between the ages of 5 and 17 inclusive in each one thousand of the total population. The range is from 283 school-age children per thousand population in New Mexico downward to 166 per thousand in New Jersey. The six states with the highest proportion of school-age children average approximately 95 more children in each one thousand population than do the six states having the lowest proportion of school-age children. Not only are there more children to be educated in each thousand of the population in these states, but there are also correspondingly fewer adults to carry the burden of educational support. Chart 1 gives the rank of the states and the proportion by which each state exceeds or falls short of the all-state average of 205 school-age children per thousand of the total population. It will be noted that each of the eleven states at the top has more than 250 school-age children per thousand of the population, whereas each of the eight states at the bottom has fewer than 180 children per thousand of the population.

The states with the heaviest proportions of school-age children include New Mexico, Utah, North Dakota, South Dakota, and most of the southeastern states. Of the states with the lightest educational load, five are in the northeast, one in the midwest, and two in the west. Chart 3 indicates graphically the regional distribution of the educational load.

# CHART 1

ESTIMATED NUMBER OF CHILDREN AGES 5-17 PER 1,000 OF THE TOTAL POPULATION  
IN EACH STATE, 1947

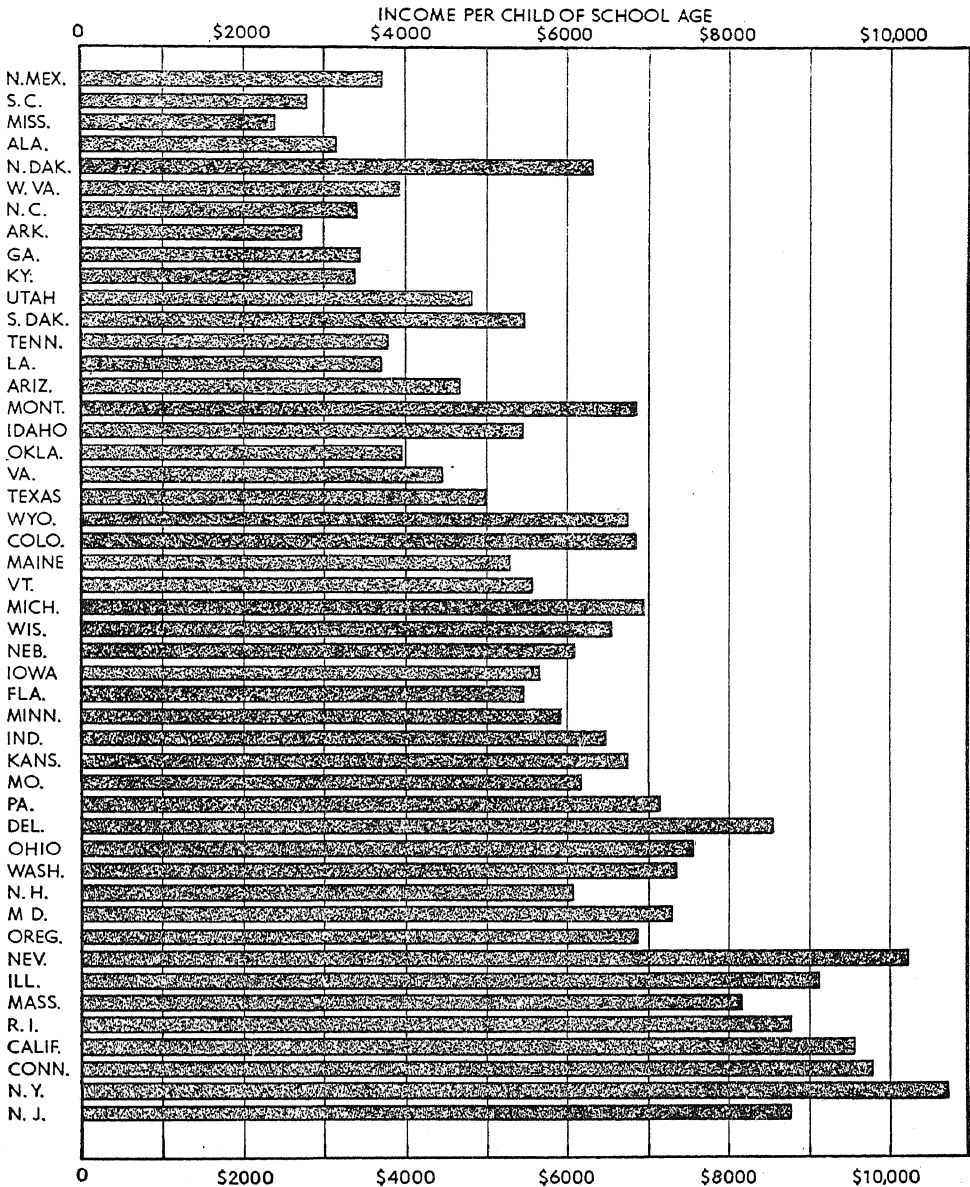
(Based on Table 1 in the Appendix)



# CHART 2

ABILITY OF STATES TO SUPPORT EDUCATION IN TERMS OF ESTIMATED INCOME  
PER CHILD 5-17 YEARS OF AGE, 1947

(Based on Table 2 in the Appendix)



## ENROLMENT AND SCHOOL-AGE POPULATION

Although the potential educational load is best measured in terms of the numbers of children between the ages of 5 and 17 inclusive, a better measure of the present educational load is the proportion of the population actually enrolled in all schools, public and non-public, in each state. However, school enrolment figures are not fully comparable because the basis for reporting enrolment is still not uniform in all states. Enrolment figures for children in non-public schools are not too reliable for many states and are not available for others. Furthermore, some states admit children to kindergartens at four years of age, while many other states have not established kindergartens on any extensive scale. Some states have established public junior colleges in which some of the seventeen-year-old children may be enrolled, while other states do not have public junior colleges. In spite of all these differences, the ratios of reported school enrolments to total school-age populations in the states give some indication of the extent to which the present educational load approaches the potential load. These ratios are shown in Table 1 in the Appendix.

## ENROLMENT IN PUBLIC SCHOOLS

While the proportion of the population enrolled in all schools indicates the relative educational loads borne by the people of the several states, the present burden of educational support borne by state and local governments is indicated by the proportion of the population enrolled in public schools. The last column of Table 1 in the Appendix gives the percentages of school population enrolled in public schools. This information for each state needs to be related to the ratio of school-age population to the total population.

## VARIATIONS IN ABILITY TO SUPPORT EDUCATION

Wealth and income constitute the economic basis of support for all phases of government. In states where the average level of income is high, the people can devote more dollars to the support of governmental functions than they can in states where the average income is low. One good measure of a state's ability to support a desirable program of education, therefore, is the income per capita, that is, the average income per person in the total population in that state.

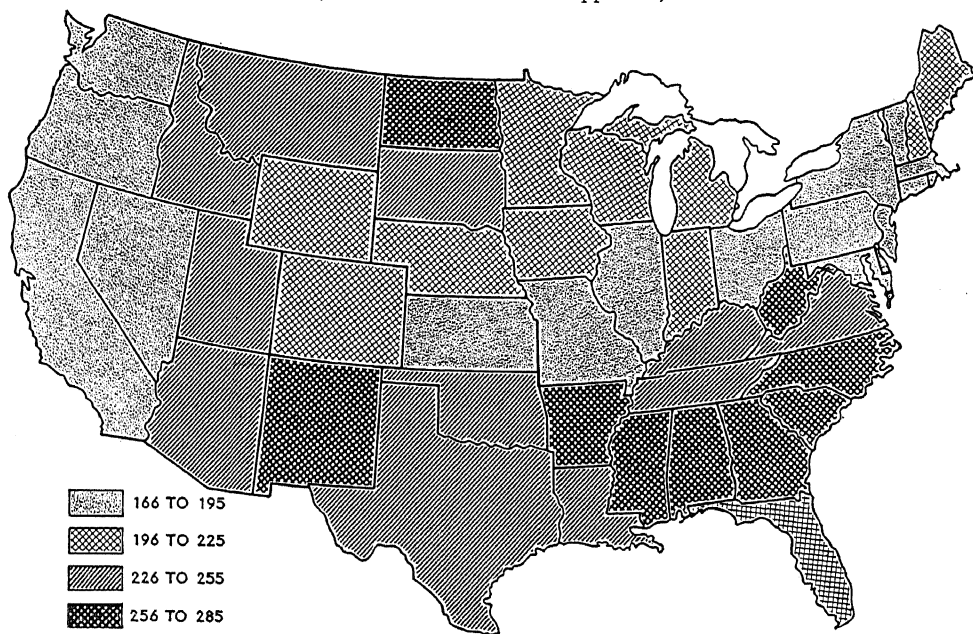


Since, as indicated above, the ratio of school-age children to total population varies so greatly among the states, this factor must also be considered in determining the ability of the states to support education. The income per school-age child (5 to 17 years inclusive), therefore, is in many respects an even better measure of ability than the income per

CHART 3

DISTRIBUTION OF CHILDREN 5-17 YEARS OF AGE PER 1,000 OF THE TOTAL  
POPULATION BY STATES, 1947

(Based on Table 1 in the Appendix)



capita. This figure is obtained by dividing the total personal income of the people in each state by the number of school-age children in the state.

A third important measure relating to the ability of a state to support the present public school program is represented by the ratio of the number of children in average daily attendance in the public schools of the state to the total personal income of the people of the state.

Table 2 in the Appendix shows these measures of ability for each of the states and the rank of the states on each measure.

## PER CAPITA INCOME

A study of the per capita income in each state shows that the most wealthy state has nearly three times the per capita income of the least wealthy. The per capita income is over \$1,600 in eight states:

Nevada.....	\$1,842	Delaware.....	\$1,646
New York.....	1,781	California.....	1,643
North Dakota.....	1,678	Montana.....	1,641
Connecticut.....	1,671	Illinois.....	1,624

The per capita income is less than \$1,000 in ten states:

Oklahoma.....	\$930	Kentucky.....	\$850
Tennessee.....	916	Alabama.....	837
Louisiana.....	892	South Carolina.....	778
North Carolina.....	890	Arkansas.....	710
Georgia.....	885	Mississippi.....	659

All of the states with a per capita income of less than \$1,000 are in the southern region, and none of the states with per capita income above \$1,600 is in this region.

## INCOME PER CHILD

The income per child of school age varies even more strikingly than the income per capita. In the top-ranking state, New York, the income per child between the ages of 5 and 17 is nearly five times that in the least wealthy state, Mississippi. Chart 2 shows graphically the relative ability of the states to support education as measured by the average amount of personal income for each child between the ages of 5 and 17 inclusive.

It will be noted that the income per child is more than \$9,000 in each of the five states at the top while it is less than \$3,500 in each of the seven states at the bottom of this chart. Chart 4 shows the regional distribution of the states according to ability to support education as measured by the average amount of personal income per child of school age.

While the average income per child of school age is an indication of the ability of the people of a state to support education, the income per child in average daily attendance in public schools is a closer indication of ability to provide education at public expense for the children now attending public schools. The range in income per pupil in average daily attendance in public schools, as shown in Table 2 in the Appendix, is slightly more than 5 to 1—from \$15,739 in New York to \$3,030 in

Mississippi. Seven states have average incomes of more than \$12,000 per pupil in average daily attendance in the public schools:

New York.....	\$15,739	Massachusetts.....	\$12,894
Connecticut.....	14,257	Delaware.....	12,592
Rhode Island.....	13,950	New Jersey.....	12,157
Illinois.....	13,903		

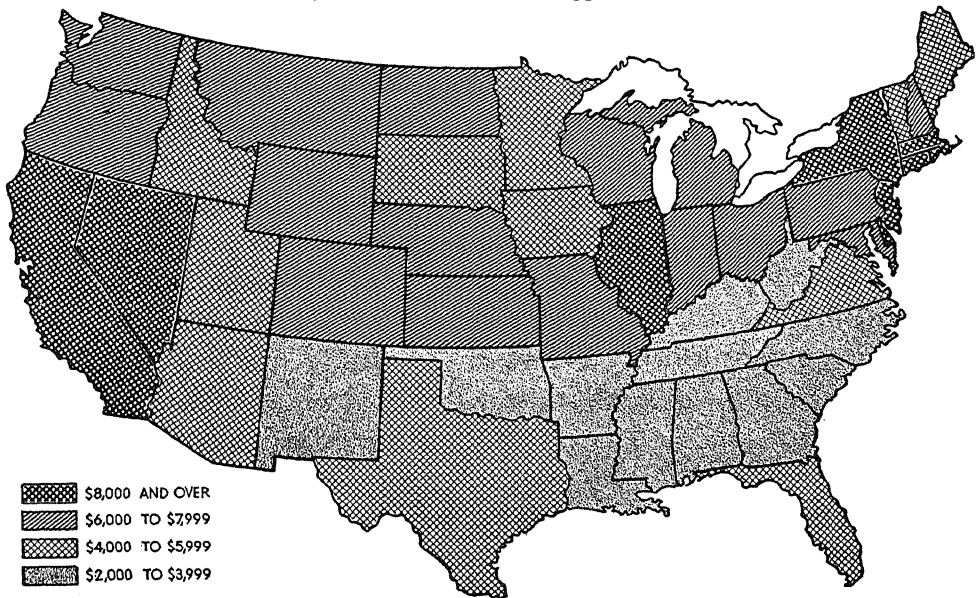
Six states have incomes of less than \$5,000 per child in average daily attendance in public schools:

Georgia.....	\$4,771	South Carolina.....	\$4,043
North Carolina.....	4,434	Arkansas.....	3,942
Alabama.....	4,298	Mississippi.....	3,030

CHART 4

RELATIVE ABILITY OF STATES TO SUPPORT EDUCATION AS MEASURED BY  
INCOME PER CHILD 5-17 YEARS OF AGE, 1947

(Based on Table 2 in the Appendix)



## VARIATIONS IN EFFORT TO SUPPORT EDUCATION

Which states are making the greatest effort in terms of their ability to support their public school program? In which states has this effort increased and in which has it decreased during the last ten years?

Probably the best single measure of the effort made by a state is the percentage of the income of the people of the state which is allocated to public schools. Data on the income of the people are available periodically from the U.S. Department of Commerce, the latest data available when this study was prepared being for the year 1947. Each state was

asked to report the revenue receipts of the public schools from state and local sources (not including federal funds) for the year 1947-48. The percentage of the income of each state allocated to public schools is therefore found by dividing the state and local revenue receipts for public schools by the total personal income of the people of the state. For the year 1937-38 similar figures were used, except that those for state and local revenues received by the public schools were taken from the U.S. Office of Education Biennial Survey.

### SCHOOL REVENUES RELATED TO INCOME

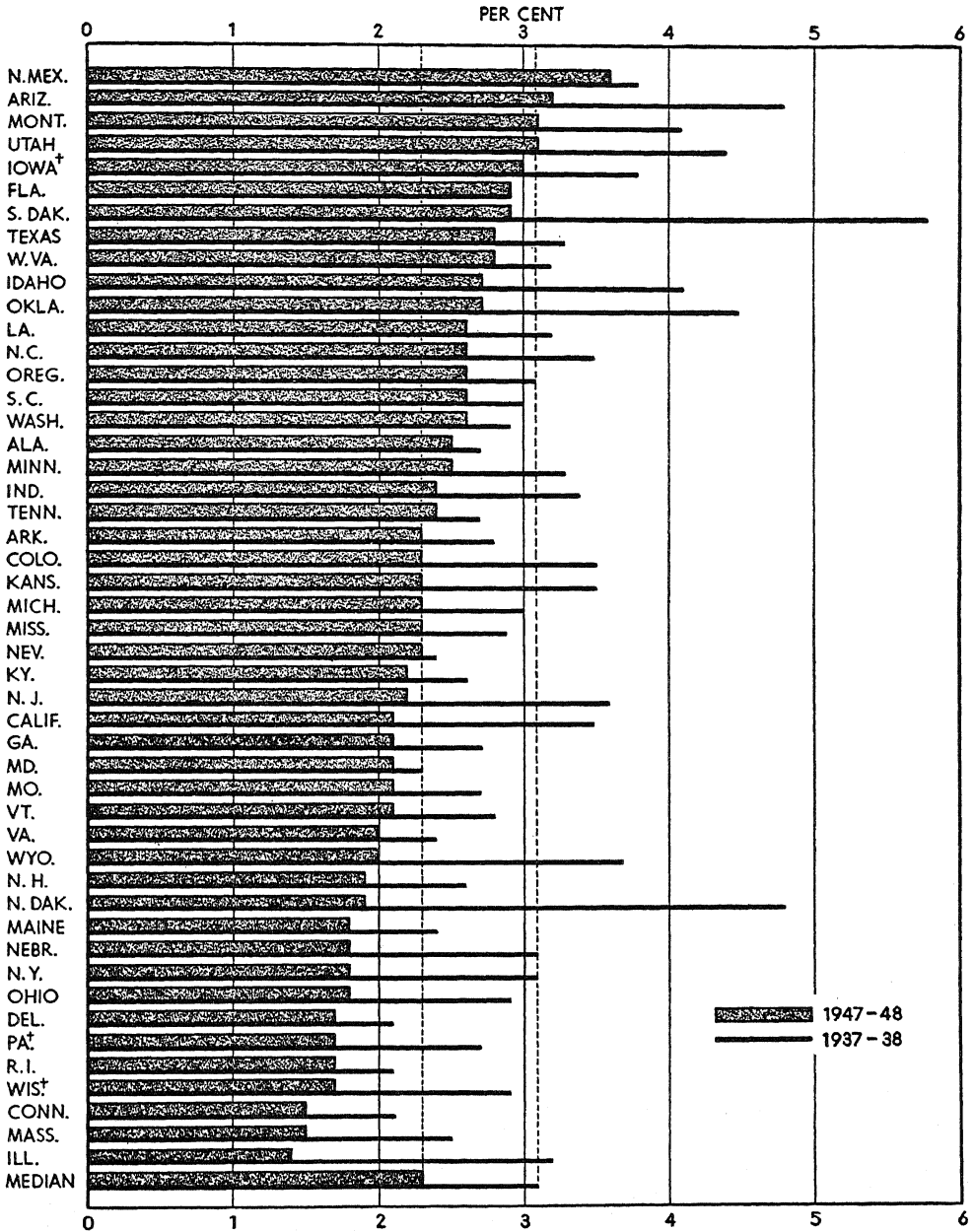
A study of Table 3 in the Appendix shows that the proportion of the total personal income of the people allocated to public schools in 1947-48 ranges from a high of 3.6 per cent in New Mexico to a low of 1.4 per cent in Illinois. In other words, \$36 out of every \$1,000 of personal income received by the people of New Mexico goes to support public schools, whereas only \$14 out of every \$1,000 is allocated to this purpose in Illinois. Revenues for public schools constitute 3 per cent or more of the total personal income in the states of Arizona, Montana, and Utah. In contrast, Massachusetts and Connecticut are spending only 1.5 per cent of their total personal income for public schools. In the sixteen states at the top of Chart 5 the revenues for public schools constitute from 2.6 per cent to 3.6 per cent of the total personal income of the people, whereas the thirteen states shown at the bottom of the chart allocate 1.9 per cent or less of their total personal income to public schools.

Chart 6 compares the proportion of school-age children per thousand of the total population for the six states with the greatest and the six states with the least income per child of school age. This chart, in conjunction with Charts 1, 2, and 5, will show that in general those states which have the higher proportions of children in their total population tend to have low incomes per child of school age and attempt to compensate for this in part by devoting a larger than average percentage of the total personal income of their people to the support of public schools. Comparison of Charts 2 and 8 or of Charts 4 and 7 will show that in spite of the extra effort those states lowest in income per child are likewise low in level of educational support as measured by current expenses per child in average daily attendance.

CHART 5

EFFORT OF THE STATES TO SUPPORT EDUCATION AS MEASURED BY RATIO OF PUBLIC SCHOOL REVENUES TO TOTAL PERSONAL INCOME, 1937-38 AND 1947-48

(Based on Table 3 in the Appendix)



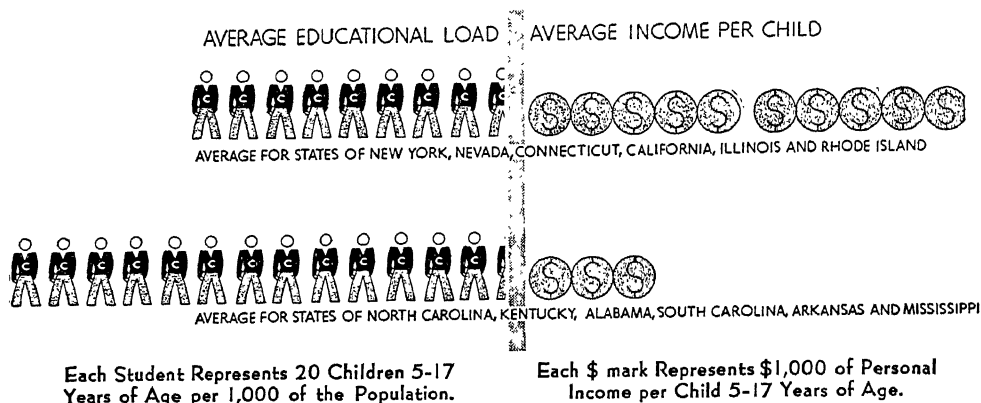
† Public school revenues for 1946-47 used instead of 1947-48.

## CHANGES SINCE 1937-38

Revenue receipts for public schools from kindergarten through grade 12 constitute a smaller percentage of the total personal income of the people in 1947-48 than in 1937-38. This is depicted by Chart 5. The median percentage of income allocated to public schools for all states

CHART 6

RELATIVE EDUCATIONAL LOAD AND ABILITY TO SUPPORT EDUCATION OF THE SIX STATES WITH THE GREATEST INCOME AND THE SIX STATES WITH THE LOWEST INCOME PER CHILD OF SCHOOL AGE



AVERAGE LOAD, ABILITY, EFFORT, AND EXPENDITURE FOR (1) THE SIX STATES WITH THE GREATEST AND (2) THE SIX STATES WITH THE LOWEST INCOME PER CHILD:

	(1)	(2)
Children 5-17 years of age in each 1,000 of the population	172	266
Personal income per child	\$9,911	\$3,028
Percentage of total personal income allocated to public schools	1.76%	2.44%
Current expense per pupil in average daily attendance	\$224	\$100

was 3.1 per cent in 1937-38, but in 1947-48 the median had dropped to 2.3 per cent. In spite of the decline in the proportion of income devoted to public schools, the revenues for schools have increased considerably. This seeming paradox is explained by the increase in the personal income of the people in the several states.

An attempt was made also to determine the revenue receipts for public schools and state-supported colleges and universities in each state for 1947-48, but many states were not able to give this information. The percentages of income devoted to public education in 1947-48 by the

twenty-eight states reporting range from 1.5 in Illinois and Rhode Island to 4.0 in New Mexico. The data in Table 3 of the Appendix show that in no state except Nevada is the percentage of income devoted to public education as high at present as it was ten years ago. In a few of the states reporting, the percentage of income devoted to all public education has decreased only slightly, but in many the decrease has been 1 per cent or more.

#### SCHOOL AND OTHER REVENUES

An effort was made to determine the percentage of state and local revenues allocated to public schools in 1947-48 (computations based on revenues from state and local sources for all state and local governmental purposes). This information was available for all states for 1941-42 only; and only twenty-five states were able to give similar information for 1947-48. For the states reporting, the percentages of state and local revenues devoted to the public schools have increased sharply in several states and slightly in others, but there have been slight decreases in a few states. Considerable caution must be exercised in comparing states on the basis of the percentages of state and local revenues allocated to public schools. A relatively high percentage may mean that a state is making a great effort to support education or it may mean simply that other services are inadequately supported.

#### LEVELS OF EDUCATIONAL SUPPORT

Expenditures for public schools have been increased in all states since 1937-38. These increases are due to the increased numbers of children attending schools, to decreased purchasing power of the dollar, and other factors, including improved provisions for education in many school systems in all states and in most school systems in a number of states. For comparative purposes expenditures are given in terms of cost per pupil.

#### CURRENT EXPENSE PER PUPIL

The term "current expense" is ordinarily used to include all items of current expenditure except debt service and capital outlay. However, the interest paid on indebtedness is also a form of current expense and is frequently added to the other items in arriving at a figure representing the expenditures for the current school program.

The average current expense including interest per pupil in average daily attendance is given in Table 4 in the Appendix by states for the years 1937-38, 1941-42, 1945-46, and 1947-48. In a few cases where exact figures for 1947-48 were not available, careful estimates were obtained from the state departments of education or 1946-47 figures were substituted.

#### INCREASES SINCE 1937-38

A study of Table 4 shows that the current expense per pupil increased slightly in all states between 1937-38 and 1941-42 and took a sharp upward spurt in most states between 1941-42 and 1947-48. This is shown by the medians for all the states which are given below by years:

1937-38.....	\$82.79	1945-46.....	\$139.81
1941-42.....	97.14	1947-48.....	178.71

It will be noted also that the changes have been greater in some states than in others, producing a number of changes in the relative ranking of the states. Some of the more striking improvements in relative ranking are shown below:

	1937-38	1947-48
Florida.....	36	29
Kansas.....	30	17
Montana.....	12	2
Nebraska.....	33	24
Oregon.....	21	9
Texas.....	34	18
Utah.....	29	21
Washington.....	10	4

#### VARIATIONS AMONG THE STATES

In 1937-38 the lowest current expense per pupil was \$28.35 in Mississippi and the highest \$159.67 in New York. Thus the expenditure per pupil was approximately five and a half times as great in the highest as in the lowest state. Ten years later in 1947-48, the current expense per pupil had more than doubled in Mississippi, reaching \$66.54, whereas the current expense in New York had climbed to an estimated \$250.75 per pupil. In general the percentage increase in current expense per pupil has been greater in those states which ranked near the bottom in 1937-38. The actual net difference in dollars, however, tends to be greater than it was ten years ago. The differences in the states for 1947-48 are clearly revealed by the following comparison of the five highest



and five lowest states in respect to current expense with interest per pupil in average daily attendance:

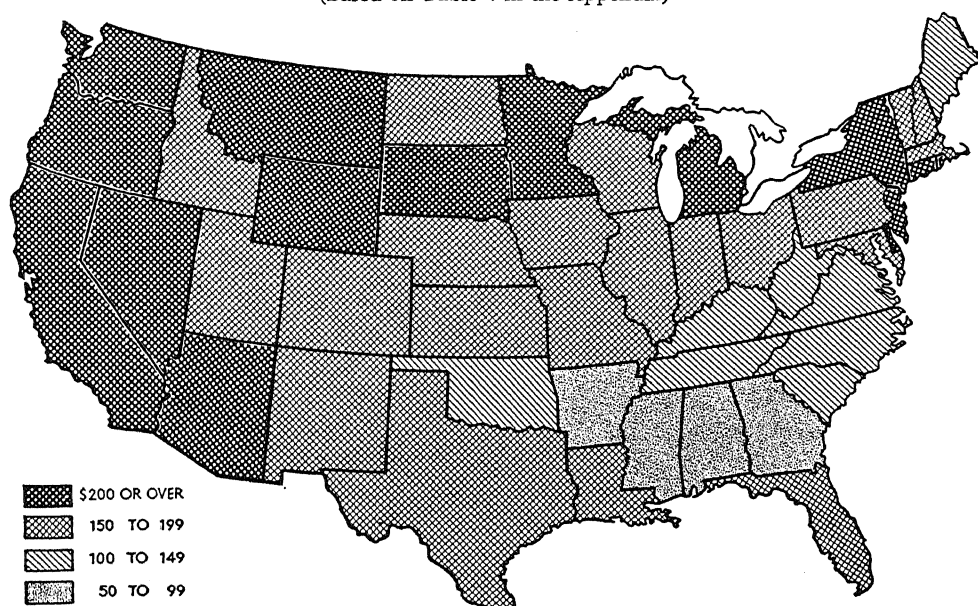
New Jersey.....	\$260.80	Tennessee.....	\$105.69
Montana.....	255.11	Alabama.....	99.06
New York.....	250.75	Arkansas.....	85.32
Washington.....	229.30	Georgia.....	80.79
California.....	223.45	Mississippi.....	66.54

Chart 7 classifies the states according to current expense per pupil and Chart 8 shows the rank of the states in current expense per pupil in 1947-48 and the increases made since 1937-38.

CHART 7

RELATIVE EXPENDITURES FOR EDUCATION AS SHOWN BY CURRENT EXPENSE (INCLUDING INTEREST) PER PUPIL IN AVERAGE DAILY ATTENDANCE, 1947-48

(Based on Table 4 in the Appendix)

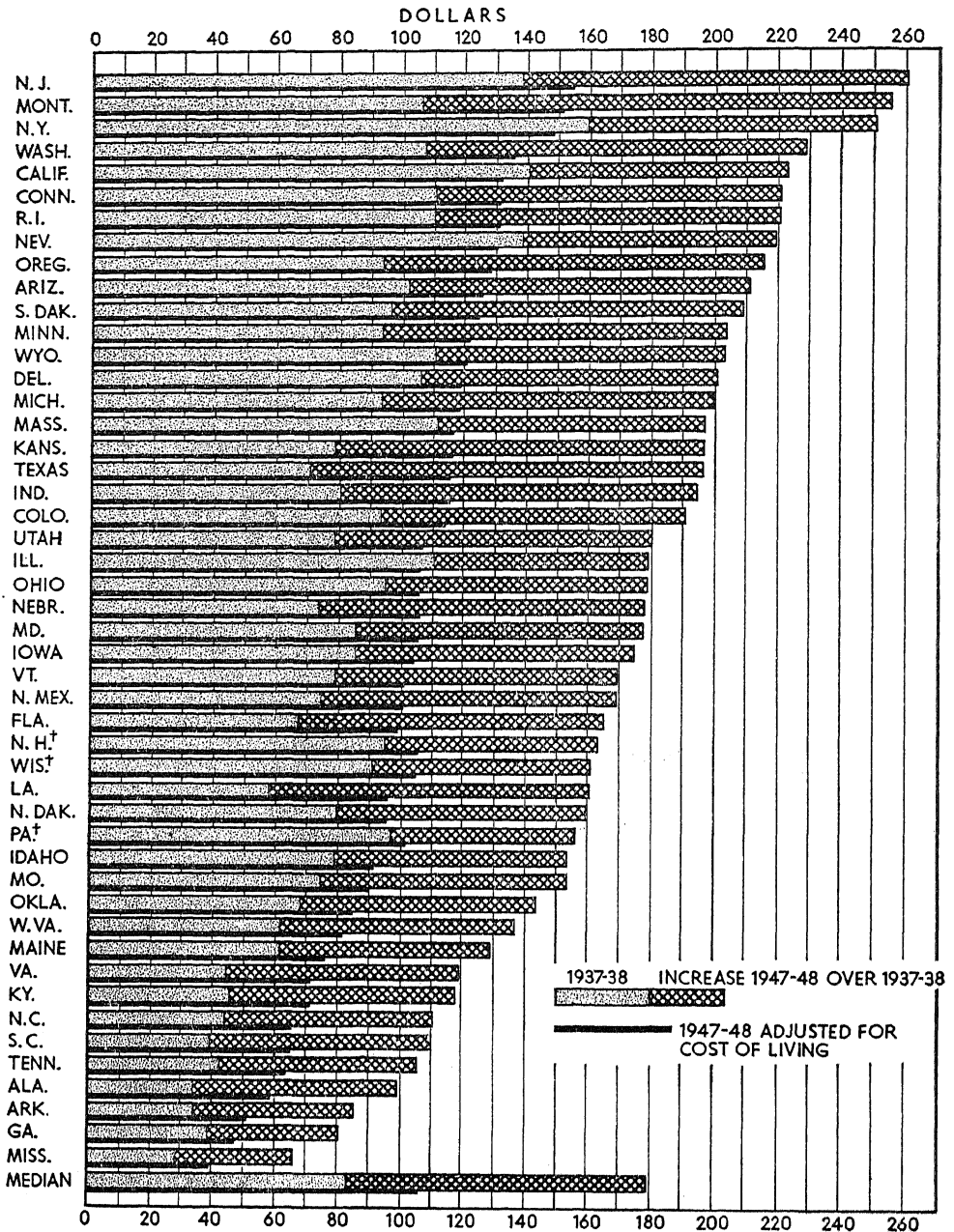


### ADJUSTED CURRENT EXPENSE

In the comparison of increases in current expense, allowance should be made for the decreased purchasing power of the dollar. The most commonly used index for calculating the comparative purchasing power of the dollar in different years is the Consumers' Price Index prepared by the Bureau of Labor Statistics. This is an index for moderate-income families in large cities with a base of 100 for the period from 1935 to 1939. There is evidence that price changes have been somewhat greater

# CHART 8

CURRENT EXPENSE (INCLUDING INTEREST) PER PUPIL IN AVERAGE DAILY ATTENDANCE IN EACH STATE, 1937-38 AND 1947-48; AND CURRENT EXPENSE 1947-48 ADJUSTED IN TERMS OF 1935-39 COST OF LIVING  
(Based on Tables 4 and 5 in the Appendix)



† 1946-47 current expense used instead of 1947-48.

in smaller cities and in rural areas than in the cities measured by the index. In other words, the adjustment effected by the use of the Consumers' Price Index appears to be conservative.

In making adjustments for current expense and for teachers' salaries in this report, the index used for a given school year was an average of the monthly B.L.S. indices from September through the following August. This yielded the following indices:

1937-38.....	101.9
1941-42.....	113.3
1945-46.....	132.3
1946-47.....	154.2 (applied where 1946-47 data are used)
1947-48.....	168.5

The result of applying these indices to current expense per pupil for the years given is shown in Table 5 in the Appendix and in Chart 8.

It is encouraging to note that even when these adjustments are made, the current expense per pupil shows a considerable increase during the past ten years in most states and a decrease in very few states. Some of the most marked increases are registered in states where amounts for current expense are still comparatively low. The net gain or loss for the ten-year period in the adjusted current expense is shown in Table 5 for each state. Forty-four states registered gains ranging from less than \$6.00 per pupil up to nearly \$48 per pupil, or net percentage gains ranging from slightly under 6 per cent to more than 69 per cent. The states showing the highest percentage of gains are given in Table I, with the adjusted current expense per pupil in average daily attendance and their rank among the states for 1937-38 and 1947-48. It is worth noting that in spite of the increases, all of these states except Texas still rank below the median.

TABLE I

STATE	1937-38		1947-48		GAIN (PER CENT)
	Amount	Rank	Amount	Rank	
Texas.....	\$68.93	34	\$116.91	18	69.6
South Carolina.....	38.58	44	65.34	43	69.4
Louisiana.....	56.56	39	95.44	32	68.7
Alabama.....	33.38	47	58.79	45	66.1
Virginia.....	43.62	41	70.88	40	62.5
Kentucky.....	44.52	40	70.23	41	57.7

## VARIATIONS IN CURRENT EXPENSE WITHIN STATES

It should be kept in mind that the current expense figures given in Tables 4 and 5 in the Appendix are state averages which give little indication of the range of expenditures within each state.

In spite of the progress that has been made in a number of states in improving programs for financing schools, there are still marked variations in most states in current expense per pupil in various types of districts. Some of the low expenditures may arise from lack of local effort, and some of the high expenditures undoubtedly are due to the fact that the extreme smallness of enrolment in some districts causes a high per pupil cost. However, when these extremes are disregarded, it is evident that in some districts in most states expenditure levels are too low to support adequate programs.

Table 6 in the Appendix gives the current expense per pupil in the low-expenditure and high-expenditure rural elementary districts, rural 12-grade districts, and city 12-grade districts in states from which such information is available. In a few states the range between the low-expenditure and high-expenditure districts, whether rural or urban, was only about 2 or 3 to 1. In other states, it was 10 or more to 1. Some illustrations of these extremes may be found in the amounts shown for Colorado which indicate a per pupil current expense of only \$39 in the low-expenditure rural elementary district, whereas in the high-expenditure rural elementary district it was \$838. In the rural 12-grade districts, however, the range was only from \$109 to \$191, and in the urban districts it was from \$98 to \$188. In Kansas the range in rural elementary districts was from \$112 to \$735, in the rural 12-grade districts from \$119 to \$326, and in the city districts from \$88 to \$248.

Chart 9 shows some ranges in current expense without interest per pupil in average daily attendance in rural 12-grade districts and city districts of representative states for 1947-48.

The districts marked "low" are districts at or near the bottom in current expense per pupil, and those marked "high" are at or near the top in current expense per pupil for the designated state. It will be seen that the range is much greater in some states than in others and that the low-expenditure districts in some states are spending more per pupil than the high-expenditure districts in other states. Differences in expenditure

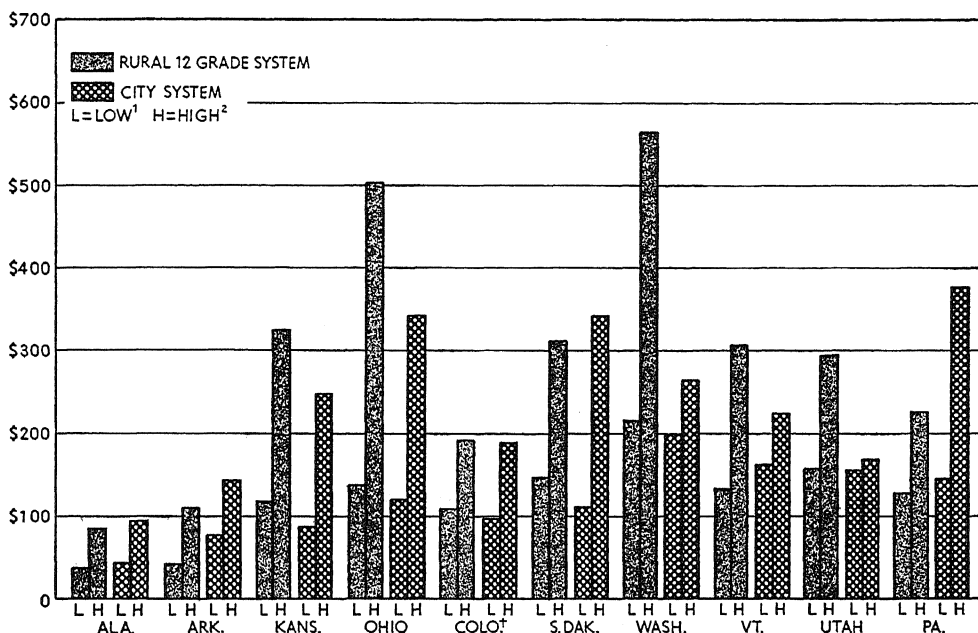
between rural and urban districts in the same state may also be seen from the chart. The exact figures for all states reporting are given in Table 6 in the Appendix.

As is shown later in this report, there are still many problems of equalizing educational opportunities within the states that have not

CHART 9

RANGES IN CURRENT EXPENSE PER PUPIL IN AVERAGE DAILY ATTENDANCE IN RURAL  
AND CITY SYSTEMS OF REPRESENTATIVE STATES, 1947-48

(Based on Table 6 in Appendix)



† 1946-47 data.

<sup>1</sup> At or near the bottom in current expense per pupil in average daily attendance.

<sup>2</sup> At or near the top in current expense per pupil in average daily attendance.

been solved. Some of these problems arise from the maintenance of numerous small districts in which economical programs can never be provided, and others arise from inadequate programs of local and state finance that have thus far failed to provide for some of the basic needs that should be met in a satisfactory program of finance.

### VALUE OF SCHOOL PROPERTY

While it is difficult to obtain comparable figures on provisions for school buildings and equipment, some indication of the relative adequacy of these provisions may be obtained from the value of school

property per pupil in average daily attendance. These figures are given in Table 7 in the Appendix. The value of school property per pupil is given in the first column. The investment in school property per pupil in the state having the largest investment is nearly seven times that in the state with the least investment. It is more than \$600 per pupil in the following states:

New York.....	\$810.00	Nevada.....	\$619.00
Rhode Island.....	672.89	Illinois.....	607.75
New Jersey.....	670.00	Wisconsin.....	604.82
Massachusetts.....	658.60		

It is less than \$200 per pupil in:

South Carolina.....	\$191.00	Mississippi.....	\$147.00
Tennessee.....	168.00	Alabama.....	121.00

Chart 10 shows the relative position of all states in value of school property per pupil in average daily attendance.

#### AMOUNTS OF INDEBTEDNESS

Some states have managed to provide their present school plant without accumulating large amounts of indebtedness. Other states have substantial amounts of indebtedness per pupil. The amount of per pupil indebtedness should be subtracted from the value of school property per pupil in arriving at the net investment in, or the value of, the property. The school indebtedness per pupil is more than \$150 in the following states:

Nevada.....	\$229.79	Illinois.....	\$156.88
Maryland.....	217.92	California.....	154.04
New Jersey.....	193.33	Texas.....	153.29
Ohio.....	157.34		

It is less than \$30 per pupil in the following states:

West Virginia.....	\$28.89	Alabama.....	\$20.93
Wisconsin.....	27.88	Kentucky.....	20.00
Maine.....	26.50	Massachusetts.....	17.09
Georgia.....	25.30	Mississippi.....	7.69

#### EXPENDITURES FOR CERTAIN ITEMS

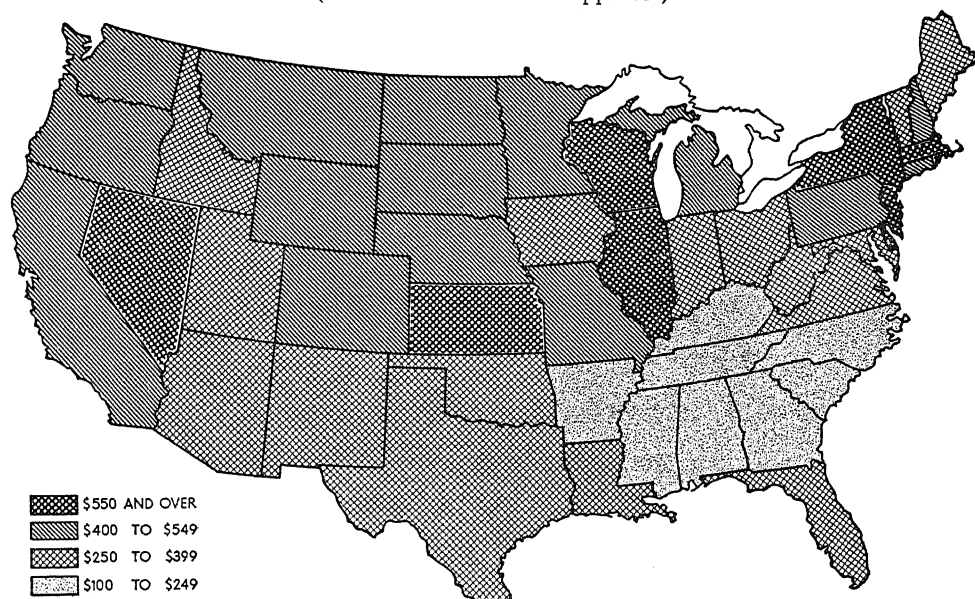
The expenditures per pupil for certain items also give some indication of what is being done in the various states. The expenditures for textbooks and teaching supplies reported by the states range from less than \$2.00 per pupil in several states to more than \$10 per pupil in others.

The states reporting the highest expenditure per pupil for textbooks and teaching supplies are:

California.....	\$13.56	Washington.....	\$8.68
Nebraska.....	10.90	Minnesota.....	8.47
Wyoming.....	10.29	South Dakota.....	8.27
Nevada.....	9.48	Massachusetts.....	7.72

States reporting expenditures of less than \$2.00 per pupil for textbooks and teaching supplies are Alabama, Arkansas, South Carolina, and West Virginia.

CHART 10  
ESTIMATED VALUE OF SCHOOL PROPERTY PER PUPIL IN AVERAGE DAILY  
ATTENDANCE, BY STATES, 1947-48  
(Based on Table 7 in the Appendix)



The expenditures for capital outlay from year to year vary considerably in practically all states, especially at the present time because of price levels, the extent of bond issues, and other factors. The figure for a given year, therefore, is not necessarily indicative of the relative effort being made in a state to provide school plant facilities. In 1947-48 the expenditure per pupil for capital outlay was less than \$5.00 in Maine, Nebraska, New Hampshire, New York, Oklahoma, and Rhode Island. It was more than \$50 per pupil in Oregon and Washington. Nine other states report expenditures for capital outlay in excess of \$20 per pupil.

The expenditure for interest has a rather direct bearing on the pro-

gram because the amount which has to be used for interest (other things being equal) affects somewhat the amount which may be available for other phases of the program. The amount expended per pupil for interest ranged from less than \$1.00 in thirteen of the states to more than \$5.00 in four states.

## ATTENDANCE AND ENROLMENT RATIOS

Table 8 in the Appendix gives for each state a number of ratios relating to public school enrolment and attendance for 1947-48. The first column in the table shows the percentage relationship between the average daily attendance in public schools and school-age population. Several factors have a bearing on these ratios for the various states. In some states a much larger proportion of the school-age population is attending school than in other states. Furthermore, in some states a rather large proportion of the school-age population may be attending non-public schools, and such attendance is not reflected in percentages involving only the public schools. The percentage ratios between enrolment in all schools and school-age population, as given in Table 1 in the Appendix, should therefore be studied in connection with the percentages in the first column of Table 8.

### AVERAGE DAILY ATTENDANCE

The average daily attendance in the public schools was above 80 per cent of the school-age population in five states and below 65 per cent in five other states. The states at the top and bottom in this respect are shown below:

	Per Cent		Per Cent
Nevada.....	92.4	Kentucky.....	64.1
California.....	90.2	Massachusetts.....	63.3
Wyoming.....	82.9	Rhode Island.....	63.0
Utah.....	82.3	Louisiana.....	62.4
Idaho.....	82.1	New Hampshire.....	61.6

The ratio of average daily attendance to enrolment in the public schools should give a fairly reliable indication of the extent to which enrolled children remain in school during the year. However, procedures for reporting enrolment and attendance are not yet uniform for all states, and figures given are only a fairly rough indication of the situation among the states. The four highest and four lowest states in per-



centages of average daily attendance to enrolment in the public schools are:

	Per Cent		Per Cent
Vermont.....	96.3	Kentucky.....	81.4
Maine.....	95.8	New Mexico.....	79.6
Massachusetts.....	92.6	Arizona.....	78.5
California.....	92.0	Georgia.....	78.3

### ENROLMENT IN PUBLIC SECONDARY SCHOOLS

One indication of the holding power of the schools in the various states is the ratio of enrolment in public secondary schools to enrolment in all public school grades (kindergarten through twelfth grade). Even this measure cannot be applied satisfactorily to those states which have had eleven-year programs and are just now in process of changing to twelve-year programs. The states ranking highest and lowest in this respect are as follows:

	Per Cent		Per Cent
West Virginia.....	31.1	Arkansas.....	18.3
New York.....	29.6	New Mexico.....	17.9
Wisconsin.....	29.6	Alabama.....	17.8
Illinois.....	29.2	Kentucky.....	16.3
Nebraska.....	28.5	Louisiana.....	15.2
Pennsylvania.....	28.1	Mississippi.....	14.3

The ratios of the number of high school graduates to the total enrolment in the public secondary grades likewise vary considerably, showing that the holding power of the secondary schools is far from uniform among the states. In other words, children enrolled in secondary schools seem to drop out of school before graduating in proportions larger in some states than in others. The highest and lowest states in proportion of high school graduates to secondary enrolment are:

	Per Cent		Per Cent
Nebraska.....	22.0	New Mexico.....	15.6
Connecticut.....	21.7	Arizona.....	15.5
Iowa.....	21.7	Virginia.....	15.2
Massachusetts.....	21.6	West Virginia.....	12.0
California.....	21.5	Georgia.....	11.6

The percentages for all states reporting are given in Table 8 in the Appendix.

### KINDERGARTENS AND JUNIOR COLLEGES

Only a few states have thus far established kindergartens on a state-wide basis. If all children were enrolled in kindergartens for approximately one year, we might expect kindergarten enrolment to be some-

thing over one-ninth of the enrolment in kindergarten through the eighth grade. As Table 8 shows, in 1947-48 there were five states with more than 10 per cent of their elementary enrolments in kindergartens:

	Per Cent		Per Cent
Michigan.....	15.1	New Jersey.....	11.4
Connecticut.....	13.9	California.....	10.1
Maine.....	11.9		

At the other end of the scale a number of states report no kindergarten enrolments, and several states report less than 1 per cent of their total elementary enrolments in kindergartens.

The public junior college situation also varies greatly among the states. Several states have not established any public junior colleges, while a few have what may be considered practically state-wide systems. If all high school graduates enrolled in public junior colleges, the junior college enrolment would be approximately 200 per cent of the number of high school graduates. The highest percentages found at the present time are as follows:

	Per Cent		Per Cent
California.....	70.1	Utah.....	32.4
Washington.....	44.6	Colorado.....	24.4
Arizona.....	39.5	Missouri.....	22.0
Mississippi.....	34.4	Illinois.....	20.7

All other state percentages are below 20.

## SUMMARY OF FINDINGS

1. Some states have a much heavier educational load than others in terms of the proportion of school-age children in the population. The number of school-age children per thousand of the total population ranges from 166 in New Jersey to 283 in New Mexico, with an average for all states of 205. In the highest quartile of the states with respect to educational load are most of the southeastern states, North and South Dakota, Utah, and New Mexico.

2. The states likewise vary in ability to support education, often in inverse ratio to the percentage of children in the population. The average personal income per child of school age ranges from \$2,374 in Mississippi to \$10,742 in New York, with an average for all states of \$6,436. The states with the lowest incomes per capita and per child of school age are largely concentrated in the southern part of the country.

3. The state and local revenues for the support of public schools from kindergarten through grade 12 constitute 1.5 per cent or less of the personal income payments of the people in Connecticut, Illinois, and Massachusetts, and more than 3.0 per cent in Arizona, Montana, New Mexico, and Utah.

4. The current expense per pupil in average daily attendance for 1947-48 ranges from less than \$67 in Mississippi to more than \$260 in New Jersey. In four states the average current expense per pupil including interest is less than \$100 and in three states it is more than \$250. In general the states which are low in the average current expense per pupil are low in ability to support education and are making a greater than average effort as measured by the ratio of revenue receipts for public schools to total personal income.

5. The variation in average current expense among districts within states is as marked as the variation among states. Often the current expense per pupil in average daily attendance is from two to three times as great in some districts as in other districts in the same state.

6. All states show an increase in the current expense per pupil in 1947-48 as compared with 1937-38. Even when current expense is adjusted by Consumers' Price Indices to take account of the decreased purchasing power of the dollar, forty-four states show a gain in the ten-year period ranging from about 6 per cent to above 68 per cent.

7. The value of school property per pupil in average daily attendance ranges from less than \$200 in four states to above \$600 in seven states. There are also wide variations in the expenditure per pupil for capital outlay and for textbooks and teaching supplies.

8. The proportion of children in ages 5 to 17 inclusive in average daily attendance in public schools ranges from less than 62 per cent to more than 90 per cent, and the proportion of average daily attendance to enrolment in public schools ranges from less than 80 per cent to above 90 per cent.

9. The ratio of secondary enrolment to the total enrolment in kindergarten through grade 12 ranges upward as high as 31 per cent and downward to below 15 per cent, but these ratios are not strictly comparable, due chiefly to the recent addition of a twelfth grade in a number of states.

10. The ratio of high school graduates to enrolment in secondary schools ranges from above 21 per cent downward to less than 16 per cent.

11. Six states report kindergarten enrolment totaling 10 per cent or more of the total enrolment in the kindergarten through grade 8, while a considerable number of states report no, or practically no, enrolment in public kindergartens.

12. The ratio of public junior college enrolment to high school graduates ranges from a high of above 70 per cent in California down to zero in many of the states. The states other than California having public junior college enrolment totaling more than 30 per cent of the high school graduates are Arizona, Mississippi, Utah, and Washington.

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### III

#### BASIC CHARACTERISTICS OF STATE EDUCATIONAL ORGANIZATION AND ADMINISTRATION

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SINCE education is a responsibility of the several states, the highest importance attaches to the agencies through which the states discharge their responsibility and to the constitutional and legal provisions which govern the operation of their public school systems.

Each of the state constitutions contains one or more provisions for the establishment or maintenance of public schools. Some of the constitutions simply recognize the states' responsibility for education and direct the legislatures to establish and maintain efficient systems of free public schools. Others add a few general provisions but leave the details to legislation or state board regulation.

In contrast, there are a number of state constitutions which contain detailed provisions for methods of selection of officials, terms of office, bases for distribution of state school funds, tax limitations, and other details which tend to prevent sound organization and administration. In some of these it is so difficult to amend the constitution that the obstacles appear practically insurmountable.

The laws regarding education are gathered in school codes which run to several hundred pages for most of the states. Some of these laws operate in such a way as to encourage sound administration of the state school system; others are of doubtful value; and still others are a positive hindrance to efficient and economical operation.

Most states recognize the importance of revising school codes from time to time. Twenty-six states report codifications of school law or revisions of existing codes since 1940; twelve others report codifications between 1930 and 1939; and seven report no codification or revision since

1930. California, Oklahoma, and Montana do not specify the date of the last codification.

The state educational agencies in the several states bear a general resemblance to one another. Each state has a chief school executive officer, serving usually under the direction of, or in co-operation with, one or more state boards of education; and each state has provided the chief school officer with a professional staff which constitutes the state department of education. There is a wide divergence, however, in responsibilities and functions assigned, in services rendered, and in relationships of the state agencies to one another and to local educational agencies.

### STATE BOARDS OF EDUCATION

Thirty-three states have state boards of education charged with general responsibility for elementary and secondary education, and six others have boards with responsibility for certain aspects of elementary and secondary education.

#### SCOPE OF RESPONSIBILITIES

Table 9 in the Appendix shows the phases of education for which the general state boards of education exercise responsibility. In some states the boards have quite extensive powers over all phases of elementary and secondary education and closely related fields. In New York State the Board of Regents has responsibility for the state library and all its branches, state museums, and motion picture censorship, as well as for public elementary and secondary schools and teachers colleges. A few other boards exercise powers nearly as broad.

In other states the powers and functions are so limited that the boards have little responsibility for major aspects of the public school systems. In Michigan the board is charged only with such responsibilities as examination of textbooks in physiology and hygiene,<sup>1</sup> supervising schools for the blind and deaf, reviewing decisions of local boards regarding pupil transportation, and making studies related to general problems of the public schools. It does have a larger responsibility for teachers colleges and normal schools. In Kansas the board approves textbooks, regulates certification of teachers and certain aspects of the curriculum, but in most matters it acts in an advisory capacity to the state superintendent.

The responsibility for vocational education appears to be treated as a

separate responsibility, even in some states where it is assigned to the same board responsible for other aspects of elementary and secondary education. The division is indicated by designating the boards as state boards for vocational education when dealing with vocational aspects. In two states, Massachusetts and Nevada, the separation is carried a step further by adding members for purposes of vocational education only. The nine states which have no state boards for general aspects of elementary and secondary education do have boards which deal with vocational education only.

### DUTIES AND FUNCTIONS

Information on the extent to which certain duties and functions are assigned by law to state boards of education is presented in Table 10 in the Appendix. The items checked by twenty or more states are given below with the number of states checking each:

1. Adoption of rules and regulations which have the effect of law . . . . .	37 states
2. Regulation of teacher certification . . . . .	37 states
3. Prescription of minimum standards in specified areas . . . . .	34 states
4. Determination of educational policies . . . . .	32 states
5. Adoption of courses of study . . . . .	31 states
6. Determination of regulations governing the apportionment of state school funds . . . . .	25 states
7. Regulation of teacher education other than by certification . . . . .	23 states
8. Determination of the plan of organization for the state department of education . . . . .	21 states
9. Adoption of textbooks . . . . .	21 states

It is worth noting that only thirty-two of the state boards of education are specifically charged with the determination of educational policies although this is generally considered the primary function of such boards. Thirty-seven boards are authorized to adopt rules and regulations which have the effect of law, but the matters subject to regulation are narrowly limited in some states. The same thing is true of the prescription of minimum standards. The determination of the plan of organization for state departments of education is assigned by law to state boards in only twenty-one states. It is interesting to note that this power is assigned in all ten of the states in which the chief state school officers are selected by the state boards; but in only two out of the seven in which the chief state school officers are appointed by the governors; and in only nine out of the thirty-one in which the chief state school officers are elected by popular vote.

## NUMBER OF MEMBERS

A study of Table 11 in the Appendix will illuminate further the characteristics of state boards of education. It will be seen that the number of members ranges from 3 to 19 but the most common number of members is 7 and the average is 8.6. The situation with regard to the number of members on state boards is summarized below:

Boards having	3- 4 members.....	3
Boards having	5- 6 members.....	4
Boards having	7- 8 members.....	13
Boards having	9-10 members.....	10
Boards having	11-12 members.....	5
Boards having	13 or more members.....	4

The summary below shows the number of state boards having a designated number of members engaged in educational work:

Boards having	0 educators.....	11
Boards having	1 educator.....	15
Boards having	2-3 educators.....	5
Boards having	4-5 educators.....	4
Boards having	6-7 educators.....	3
Boards having	18 educators.....	1

A total of twenty-two states require membership on the board of one or more professional educators, including the chief state school officer. In Arizona the law requires that 7 out of 8 members be engaged in educational work. In Indiana the requirement applies to 13 out of 19 members, in New Mexico to 3 out of 7, and in Wyoming to 2 out of 7. Actual membership of the boards includes more persons engaged in educational work than are required by law. Thus Massachusetts has 4, Virginia 2, and Arkansas, Louisiana, Minnesota, and New Jersey 1 each, although none is required by law in any of these states. In nine other states the number of members engaged in educational work exceeds the legal requirement. To guarantee a board composed entirely of laymen, Georgia and Missouri exclude from membership those actively engaged in educational work. This is in line with present-day thinking about the character and functions of state boards of education.

## METHODS OF APPOINTMENT AND TERMS

In thirteen of the states all members of the state boards of education are appointed by the governors and in fourteen others a majority are named by the governors. In three states a majority of members are



elected by popular vote. In New York all members are elected by the legislature; in Utah the members are elected by regional conventions of local boards of education; in Washington by convention of local school board members; and in Wyoming they are appointed by the state superintendent of schools with the approval of the governor.

Twenty-four boards have one or more ex officio members, and three of these are composed entirely of ex officio members (the number will be reduced to two when the recently adopted constitutional amendments become effective in Colorado). Studies show a steady trend away from ex officio membership. Whereas there were twenty-one boards composed wholly or chiefly of ex officio members in 1900, in 1949 there will be only two. Information in regard to number of boards chosen in various ways is given by states in Table 11 in the Appendix. The terms of office of appointed or elected board members are summarized below:

States having terms of 2 years.....	2
States having terms of 3 years.....	2
States having terms of 4 years.....	10
States having terms of 5 years.....	3
States having terms of 6 years.....	13
States having terms of 7 years.....	3
States having terms of 8 years.....	2
States having terms of 9 years.....	3
States having terms of 13 years.....	1

The trend appears to be in the direction of terms longer than four years, and over half of the states now have terms of five years or longer.

## CHIEF STATE SCHOOL OFFICERS

Each of the states has a state superintendent of public instruction, a commissioner of education, or a chief state school officer under some other title. The importance of the office varies greatly among the several states as reflected in the powers and duties assigned and the qualifications required.

### METHODS OF SELECTION, TERMS, AND SALARIES

In thirty-one states the chief state school officers are elected by popular vote, in ten appointed by the state boards of education, and in seven appointed by the governor. The method of appointment for each state is shown in Table 12 in the Appendix and in Chart 11. The trend appears to be in the direction of appointment by the state board. Massachusetts changed to this method in 1947, and Idaho and Colorado

adopted amendments last November providing for selection by the state boards. Recent state survey reports in several states have recommended a change from other methods of selection to appointment by the state board.

The terms of office of chief state school officers are shown by states in Table 12 in the Appendix and by methods of selection in Table I below. The majority of states now have either indefinite terms or terms of four years or longer. The indefinite term is found in half of the cases where appointments are by the state boards. Terms of less than four years are

CHART 11

METHODS USED BY THE STATES IN SELECTING CHIEF STATE SCHOOL OFFICERS, 1947-48  
(Based on Table 12 in the Appendix)

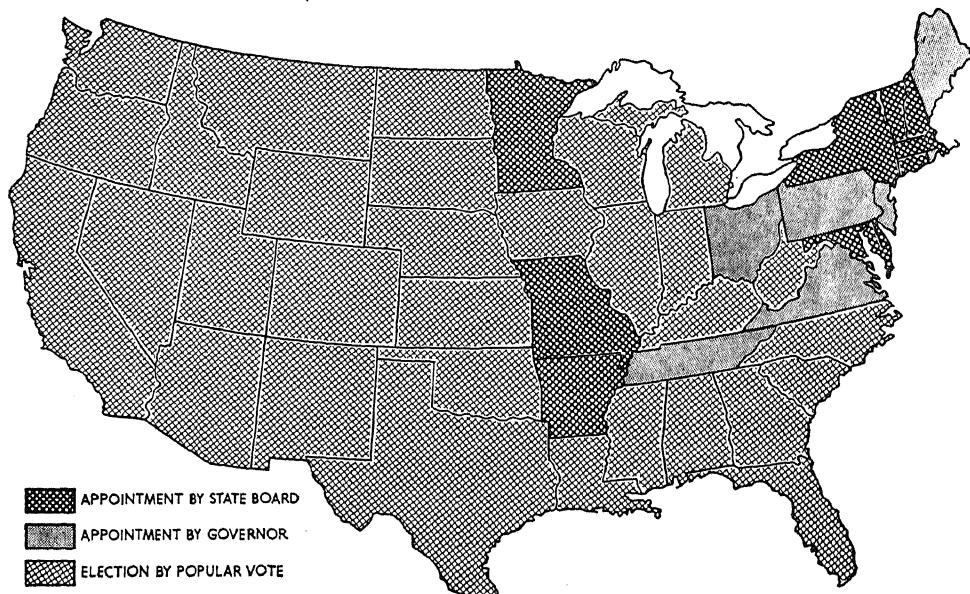


TABLE I

TERMS OF OFFICE OF CHIEF STATE SCHOOL OFFICERS, 1947-48  
BY METHODS OF SELECTION

	NUMBER OF STATES	TERM OF OFFICE IN YEARS							MEDIAN TERM
		1	2	3	4	5	6	Indef.	
Appointed by state board.....	10	1	1	.....	1	1	1	5	6 yrs.- Indef.
Appointed by governor.....	7	.....	1	1	3	1	.....	1	4
Elected by popular vote.....	31	.....	9	.....	22	.....	.....	.....	4
All methods.....	48	1	11	1	26	2	1	6	4

found in thirteen states, in nine of which the chief state school officer is elected by popular vote.

The annual salaries of chief state school officers range from \$3,300 in North Dakota to \$20,000 in New York. The salaries are shown by states in Table 12 in the Appendix and by methods of selection in Table II. The median salary of those appointed by state boards is considerably higher than that for either of the other two methods of selection. The nine chief state school officers receiving salaries of less than \$5,000 are

TABLE II  
SALARIES OF CHIEF STATE SCHOOL OFFICERS, 1947-48  
BY METHODS OF SELECTION

SALARY GROUPS	METHOD OF SELECTION			TOTAL
	Appointed by			
	State Board	Governor	Popular Vote	
\$ 3,000- 3,999. . . . .	. . . . .	. . . . .	1	1
4,000- 4,999. . . . .	. . . . .	. . . . .	8	8
5,000- 5,999. . . . .	1	. . . . .	5	6
6,000- 6,999. . . . .	1	3	8	12
7,000- 7,999. . . . .	1	1	6	8
8,000- 9,999. . . . .	2	1	2	5
10,000-11,999. . . . .	3	. . . . .	. . . . .	3
12,000-13,999. . . . .	. . . . .	1	1	2
14,000-15,999. . . . .	1	1	. . . . .	2
16,000 and over. . . . .	1	. . . . .	. . . . .	1
Totals.....	10	7	31	48
Median Salaries.....	\$10,000	\$7,000	\$6,000	\$6,500

all elected by popular vote; and only one of those elected by popular vote receives a salary of \$10,000 or more.

In many states the chief state school officer receives a salary lower than that of numerous officials, although the potential importance of the office would seem to justify a salary at least equal to that of other state department heads. In one state the chief state school officer's salary is exceeded by that of a member of his own department and by the salaries of a wide assortment of state employees, including engineers, college presidents, and prison wardens. Idaho reports 170 state employees receiving higher salaries than the chief state school officer; Michigan reports 120; Kansas 73; California 36; New Jersey 22; and North Carolina 15. Many states do recognize the importance of the chief

state school officer by providing a salary at least equal to that of any state official other than the governor. The following summary shows the number of states in which designated numbers of state positions (other than the governorships) command higher salaries than those of the chief state school officers:

0 positions with higher salaries,	8 states
1-3 positions with higher salaries,	15 states
4-6 positions with higher salaries,	8 states
7-9 positions with higher salaries,	3 states
10 or more positions with higher salaries,	5 states
No information received from	9 states

#### QUALIFICATIONS

Information was requested in regard to the educational qualifications prescribed for the chief state school officers. Twenty-six states report no legal provisions in this respect. Fifteen states report specific education requirements: one requires two years of graduate work, three specify a Master's degree, and the others require graduation from an approved college, university, or normal school. Six of the states with specific educational requirements and two additional states require that the chief state school officers be able to qualify for teaching certificates. Most of these specify the highest grade of certificate issued.

Requirements for experience in education were reported by eleven states—ranging from Nebraska's requirement of four years as superintendent, principal, or supervisor to Kansas' requirement of ten years in teaching or administration (five of which must have been in Kansas). All of the others, except Idaho, require at least five years of experience in teaching and administration. There are five other states which have general requirements of training and experience expressed in such terms as "must be an experienced educator," "should have training and experience in educational work," or must be a "person of educational attainment and breadth of experience in the administration of public education."

Information for all states reporting educational requirements is summarized in Table 13 in the Appendix.

#### RELATIONSHIPS TO STATE BOARDS OF EDUCATION

The relationships of the chief state school officers to state boards of education are shown, by states, in Table 12 of the Appendix. It is apparent that the method of selection tends to influence the relationship.

All of the ten chief state school officers appointed by state boards serve as executive officers of the boards, and none serves either as an ex officio member or as chairman of the board.

Of the seven chief state school officers appointed by the governors, three are in states having no state boards, and four serve as executive officers of their boards, but two of these are also ex officio members.

In six of the states where superintendents are elected by popular vote there are no state boards of education; in four others the state superintendents do not serve as executive officers of the boards; but in twenty states they are ex officio members.

Nine chief state school officers serve as chairmen of the state boards of education; of these seven are elected by popular vote and two are appointed by governors. Twenty-two chief state school officers serve as secretaries of state boards; of these seven are appointed by the state boards, two by the governors, and thirteen are chosen by popular election.

## STATE DEPARTMENTS OF EDUCATION

Each state has a group of professional staff members which assist the chief state school officer in performing state educational functions. This staff is referred to usually as the State Department of Education. There is considerable variation in the size of state departments of education, in the responsibilities assigned, in scope of activities, and in mode of operation.

### SIZE OF STAFFS

The total number of professional staff members in state departments of education ranges from a high of 523 in New York to a low of 12 in South Dakota.

The number of staff members employed is affected by the size of the state and the school population served and by the extent of services and responsibilities assigned. States where the program of services covers all aspects of elementary and secondary education and related programs require a larger number of professional staff members in state departments of education than do states where the services are limited to relatively few aspects of administration and instruction. The lack of adequate staffs for research and accounting and the inability of existing staffs to provide many other needed services indicate that state department staffs tend to be too small rather than too large.

The number of professional staff members per one thousand teachers as shown in Table 14 in the Appendix ranges from fewer than two to more than thirty. The ratio naturally tends to be higher for the smaller states as certain services are needed even though the number of teachers is relatively small.

The number of professional staff members for each state is shown in this table with separate figures for vocational and non-vocational aspects of education. In some states the staffs for vocational education are separate from state departments of education. For this reason it seemed best to exclude from the summary below the staff members engaged in vocational education and vocational rehabilitation. The number of states having designated numbers of professional staff members for non-vocational aspects of education is shown below:

10 or fewer.....	7 states
11-20.....	12 states
21-30.....	7 states
31-40.....	14 states
41 and above.....	8 states

When the number of professional staff members engaged in non-vocational aspects of education is compared with the number of non-vocational teachers in elementary and secondary schools, the variations in size of staff become more meaningful. The number of states having designated numbers of professional staff members (excluding those engaged in vocational education and vocational rehabilitation) per one thousand teachers in elementary and secondary schools (excluding vocational) is given below:

0.6-0.9.....	7 states	3.0-3.9.....	3 states
1.0-1.9.....	18 states	4.0-4.9.....	2 states
2.0-2.9.....	12 states	5.0 or more.....	6 states

#### STAFF FOR VOCATIONAL AND GENERAL EDUCATION

The total number of professional staff members for vocational education and vocational rehabilitation combined exceeds that for all other aspects of elementary and secondary education in at least thirty-three states. There are nine states in which the professional personnel for vocational education (not including vocational rehabilitation or veterans' education) exceeds the number of professional staff members for all other aspects of elementary, secondary, and teacher education. Three additional states have the same number of professional staff members

for vocational education as for all non-vocational aspects. These twelve states are listed in Table III with the number of professional staff members for vocational education and general education.

The comparative understaffing of non-vocational phases probably is due to the fact that federal funds are available for the employment of personnel engaged in vocational education. Otherwise there would seem little justification for the fact that in eight states, two-thirds or more of the professional staff members are concerned with vocational education and vocational rehabilitation.

TABLE III

State	Vocational Education	General Education
Arkansas.....	28	16
Idaho.....	14	7
Michigan.....	31	22
Minnesota.....	32	24
Missouri.....	48	33
North Carolina.....	65	38
North Dakota.....	6	6
Pennsylvania.....	74	63
South Dakota.....	5	4
Virginia.....	48	33
West Virginia.....	16	16
Wyoming.....	7	7

### QUALIFICATIONS OF STAFF MEMBERS

Information was sought on the proportion of professional staff members having advanced degrees. Of the forty-four states answering this question, twelve reported no staff members with Doctors' degrees and thirty-two states reported percentages of professional staff members having Doctors' degrees ranging from 1 up to 25. The twelve state departments of education having 10 per cent or more professional staff members with Doctors' degrees are given below:

	Per Cent		Per Cent
Maryland.....	25	Texas.....	16
Washington.....	25	Nebraska.....	15
Alabama.....	21	Delaware.....	11
New York.....	20	Pennsylvania.....	11
New Jersey.....	19	Utah.....	11
New Hampshire.....	16	Florida.....	10

For the forty-three states which gave information on proportion of staff members holding Masters' degrees, the percentages ranged from 14

to 100. Four states reported 25 per cent or less with Masters' degrees. Twenty-one states reported between 26 and 50 per cent.

The ten states with 75 per cent or more with Masters' degrees are:

	Per Cent		Per Cent
West Virginia.....	100	Oklahoma.....	90
Iowa.....	98	Nebraska.....	89
Indiana.....	95	Mississippi.....	84
Arkansas.....	94	New Jersey.....	82
Missouri.....	90	Texas.....	80

The prescribed minimum qualifications for professional staff members show a wide range. Twelve states require Masters' degrees or the equivalent, and seventeen states require Bachelors' degrees but give preference to applicants with Masters' or higher degrees. Other states indicate that varying amounts of experience and education are required. In several states requirements are set up under civil service, specifying different types of experience, degrees, and certification, according to positions involved. Five states permit the state superintendents of public instruction to set up standards for various positions, and other states delegate this power to the state boards of education.

#### METHODS OF APPOINTMENT OF STAFF MEMBERS

The prevailing methods of appointment of professional staff members are by the state boards of education on recommendation of the chief state school officers and by the chief state school officers directly. The former method is used entirely by sixteen states and for a part of the professional staff by seven others. Appointment by the chief state school officers is reported as the sole method in eleven states and as the method of appointment of some professional staff members in twelve others. In addition, one state reports appointment by the chief state school officer with the approval of the governor, and others report appointment by the chief state school officers from civil service lists. Ten states in all make use of civil service provisions in appointment of personnel.

Authority for dismissal of professional staff members is vested in the chief state school officers in fifteen states, in the chief state school officers with certain restrictions in five others, and in the state boards of education upon recommendation of the chief state school officers in twenty-one states. Twelve states reported civil service procedures of appeal for professional staff members under civil service, and six states indicate that reasons for dismissal must be stated in writing.



## SALARIES

Salaries paid professional staff members in state departments of education vary widely from state to state. In ten states the top salaries paid go above \$8,000, while in ten states the top salaries are under \$5,000.

As shown by Table 15 in the Appendix the highest salaries paid professional staff members are found in New York with a top salary of \$13,500 and Maryland with a top salary of \$10,000. At the other end of the scale are Colorado with a top salary of \$3,210 and North Dakota with a top salary of \$3,300. The range in minimum salaries of professional personnel is from \$1,500 in New Mexico to \$4,500 in Washington. In many states the salaries seem too low to be attractive to persons of requisite professional competence. If state departments are to be staffed by persons of recognized ability, the salaries offered must compare favorably with those paid faculty members of institutions of higher learning and superintendents in the larger school systems.

## ADDITIONAL SERVICES NEEDED

Most states report a need for one or more services not now provided by state departments of education or for the expansion of one or more existing services.

The services for which the greatest number express a need are shown in Table 16 in the Appendix. Among the important services lacking in a number of states are research, school plant consultative services, and finance and budget services. Since several states did not reply to this question and others did not make any canvass of needs, there is reason to believe that Table 16 understates the need for additional services. This is borne out by the fact that some of the states best provided with services express greater need than other states in which services are extremely meager.

A frequency list of the services for which the greatest number of state departments express a need are:

Research and statistical services.....	21 states
General supervisory or consultative services.....	17 states
School plant consultative services.....	16 states
Health, physical education, etc.....	13 states
Elementary supervision.....	12 states
Audio-visual aid services.....	12 states
Guidance, child development, etc.....	10 states

Undoubtedly the most striking need is for research and statistical services which seem to be almost completely lacking in some states. Next in importance, aside from general supervisory or consultative services, are consultative services in the school plant field.

#### RELATIONSHIPS TO OTHER AGENCIES

In a number of states certain educational services are provided jointly by the state educational agencies in co-operation with other state agencies. Twenty-six states indicated such co-operative relationships with the state departments of health. The health services rendered co-operatively include: school health services listed by nine states; general or unspecified services listed by eight states; health education listed by six; school sanitation listed by three; child health handbook listed by two; and school lunch program and approval of school buildings listed by one each. Five states report co-operative services with highway or motor vehicle departments, and four report co-operative services with state police departments or departments of public safety. One or more states report co-operative relationships with departments of conservation, departments of social welfare, departments of agriculture, state libraries, and a number of other agencies. Extension of such relationships would seem to be desirable in most states.

In quite a different category is the division of responsibility for certain educational functions between educational and non-educational agencies. Information as to the division of responsibility for sixteen selected services is given in Table 17. It is evident that some of the services are not exclusively educational in nature.

Among the functions which are assigned to state agencies other than educational agencies are the following: auditing the school accounts in twenty-one states, approval of school bond issues in thirteen states, prescribing financial accounting forms and reports in seven states, review or approval of school budgets in ten states, health education in five states, apportioning state school funds in four states, and approval of school plant plans in three states.

Whether or not these represent a serious whittling away of the authority of educational agencies depends largely on the manner in which these functions are exercised. For example, if approval of school plant plans extends only to assuring safe or fireproof construction, there is no

interference with proper exercise of educational functions; but if approval by non-educational agencies goes much beyond this, there is serious danger of interfering with educational policies and programs. Similarly, auditing of school accounts by non-educational agencies is proper and useful when confined to accounting for funds, but not when used as a means of exercising control over educational policies or programs.

### SUMMARY OF FINDINGS

1. Most states recognize the desirability of a single policy-making agency for all phases of elementary and secondary education, including vocational education and the preparation of teachers for the public schools. Departures from this principle include division of responsibility between two or more boards, the absence of any board for general aspects of elementary and secondary education, the assignment of policy formulation to the chief state school officer, and the control of policy decisions by non-educational agencies.

2. Best practice tends toward a board of seven to thirteen able and public-spirited citizens who represent the general public interest and are not actively engaged in educational work. Departures include the presence of ex officio members and professional educators on boards.

3. Appointment of state board members by the governor for overlapping terms of five years or longer is the prevailing practice in most states. There are numerous exceptions: some questionable, such as complete turnover of membership with a new administration and boards composed of ex officio members entirely; some of possible merit, such as election by local school board members.

4. The chief state school officer is the executive officer of the board of education in most states; as such, sound principles of administration indicate that he should be elected by and be responsible to the board. Most serious exception is the election of chief state school officers by popular vote in thirty-one states.

5. The chief state school officer is a highly qualified educational leader in many states (and should be in all). He should be given status and compensation commensurate with the importance of education in the structure of state government. Unfortunately, in many states low compensation, short terms of office, and election on a political basis make the position unattractive to properly qualified persons.

6. Each of the states has a state department of education serving as the staff of the chief state school officer and as a service center for local school districts. In some states the services are quite comprehensive; in others so meager that local school systems can expect but little in the way of information or advice.

7. Relatively few states have established conditions which make positions in the state departments of education attractive to persons of professional competence sufficient to make them valuable as consultants to local school systems. Salaries in line with superintendencies of the larger school systems tend to be the exception rather than the rule.

8. All state departments need competent research and statistical staffs to furnish information needed for determination of state policy and for guidance of local school systems. Very few state departments have enough personnel to gather the wide range of information needed, to maintain adequate records, or to make studies of various types of school construction, equipment, supplies, and procedures.

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## IV

### SIGNIFICANT ASPECTS OF LOCAL SCHOOL ORGANIZATION AND ADMINISTRATION

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THE actual operation of schools in all states is intrusted to local school systems. These local administrative districts as the basic school operating units are largely responsible for school buildings, equipment, supplies, staff, policies, and programs. They provide the machinery through which local control of schools is exercised and through which decisions are made in regard to location and size of schools, educational programs and services to be offered, and amount of support to be provided locally.

#### DESIRABLE CHARACTERISTICS OF SCHOOL ADMINISTRATIVE UNITS

The size and characteristics of the local school districts prevailing within a state influence the breadth and quality of the educational program, the relationship of education to community life, and the per pupil costs of education. Great importance, therefore, attaches to the kind of school districts through which a state discharges its responsibility for education.

From national studies and reports and from numerous local surveys, there is emerging a consensus as to the characteristics needed in local school administrative units. Some of the more important of these characteristics are set forth in the following statement adapted from reports prepared in 1948 by the Commission on School District Reorganization in the Greater Battle Creek (Michigan) Area and the survey staff for study of the Fayette County and Lexington (Kentucky) public school systems:

##### A PROPERLY ORGANIZED SCHOOL DISTRICT

1. Contains at least one well-defined community or a number of interrelated communities;
2. Has the pupils and resources to offer a comprehensive program of education from

- the kindergarten through the high school, and to make provision for post-high school and adult education at reasonable unit cost;
3. Is able to procure capable educational leadership;
  4. Is able to maintain a competent, well-balanced staff of teachers, supervisors, and specialists;
  5. Can finance its school program without unduly burdensome taxes;
  6. Locates schools with due regard to
    - a) bringing together enough children in each age group to make good instruction possible at reasonable cost, while
    - b) placing schools in neighborhood or community centers, and
    - c) holding the time spent in transportation to a maximum of one hour each way for high school children and less for younger children;
  7. Is of such size and so organized that all the people of the district can exercise a voice in
    - a) choosing the school board,
    - b) developing programs for all age groups, and
    - c) other phases of planning and policy making.

### NUMBER AND SIZE OF SCHOOL DISTRICTS

A comprehensive program of education can be offered at reasonable cost only where local administrative units are large enough to bring together in convenient centers sufficient numbers of children in each age group to justify employment of well-balanced staffs of teachers for both elementary and secondary schools. The National Commission on School District Reorganization, after carefully reviewing previous studies and examining much new data, declared:

Satisfactory local school administrative units provide the services of educational and business administration; supervision of attendance, instruction and transportation; school library service, and community library service if the community has no public library; adult education leadership; physical and health examinations of children; specialists for the identification of atypical children; the services of school psychologists and nurse-teachers; and a research staff. In localities where the schools must of necessity be small, the central staff of the administrative unit should include special teachers in instrumental and vocal music, art, and specialized types of vocational education. In order to perform these services a school administrative unit should have:

- a) At least 1200 pupils between ages 6 and 18; and
- b) If possible as many as 10,000 pupils ages 6 to 18.

If the number of pupils falls much below 10,000, the unit should become a part of an intermediate unit in order to supplement its services.<sup>1</sup>

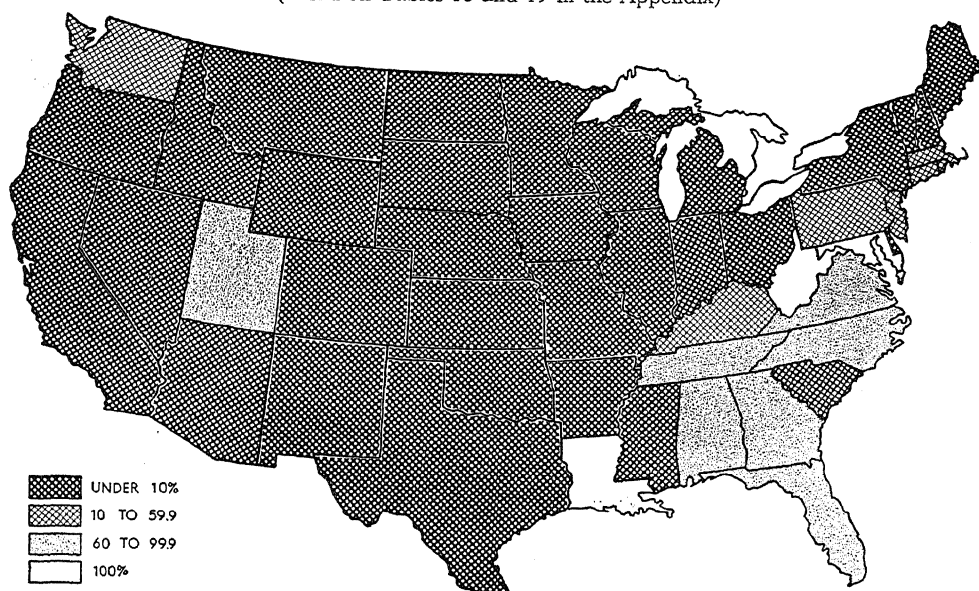
A minimum enrolment of 1,200 pupils would require forty classroom teachers if one teacher is provided for every thirty pupils. Other studies have set the minimum higher. It should be noted, however, that

<sup>1</sup> National Commission on School District Reorganization, *Your School District* (National Education Association, 1948), p. 131.

these standards apply only to administrative units and not to size or location of schools. The Commission was firm in the view that schools should be located with regard to community life and the convenience and welfare of pupils; and it assumed that most districts would have at least one high school and several elementary schools.

Examination of Tables 18–20 in the Appendix will show how wide a gap exists between these standards and the actual situation in a large

CHART 12  
STATES ACCORDING TO PERCENTAGES OF SCHOOL ADMINISTRATIVE DISTRICTS  
EMPLOYING 40 OR MORE TEACHERS, 1947–48  
(Based on Tables 18 and 19 in the Appendix)



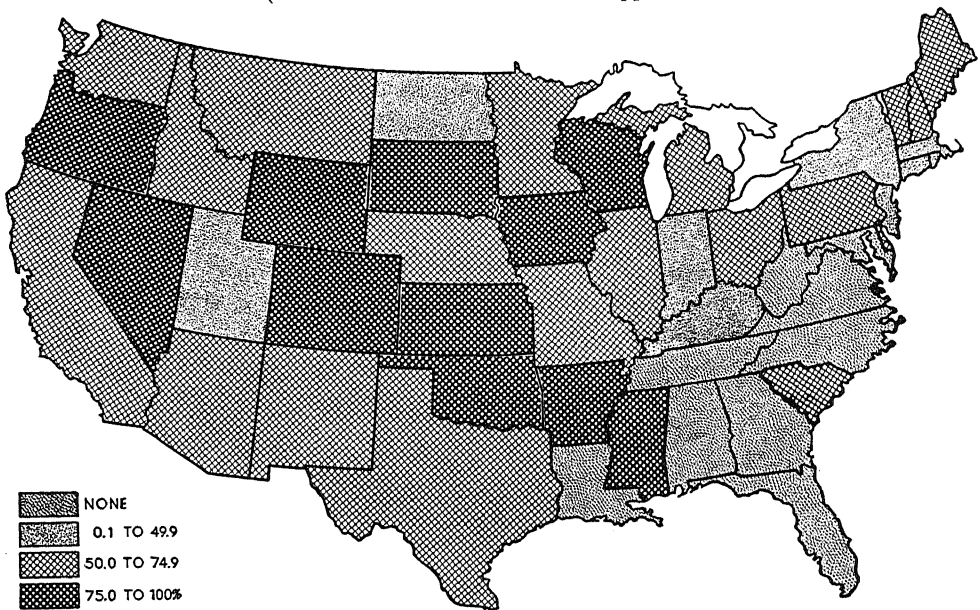
number of states. Only Louisiana, Maryland, and West Virginia have no districts employing fewer than forty teachers; and in only nine other states do the majority of districts meet this standard. As Chart 12 indicates, there are thirty-one states in which less than 10 per cent of the administrative districts employ forty teachers or more and only ten states in which as high as 60 per cent of the administrative districts employ forty teachers or more. This makes it clear that the movement for reorganization of school districts has made but little headway in most regions of the country.

Most of the so-called common school district states have a majority of districts with nine teachers or fewer. Thirty states report over half of their districts in this category. In Mississippi, 76 per cent of the total

school enrolment is in districts employing nine teachers or fewer; Wyoming has 70 per cent and South Dakota has 55 per cent of its enrolment in districts having nine teachers or fewer; while Colorado, Nebraska, and South Carolina report over 40 per cent in such districts.

Chart 13 shows the states having designated percentages of administrative units employing nine teachers or fewer. Progress toward reorganization is indicated in the nine states which have no districts em-

CHART 13  
STATES ACCORDING TO PERCENTAGES OF SCHOOL ADMINISTRATIVE DISTRICTS  
EMPLOYING 9 OR FEWER TEACHERS, 1947-48  
(Based on Tables 18 and 20 in the Appendix)



ploying nine teachers or fewer and in the nine additional states in which less than 50 per cent of the districts are of this small size. In contrast are the eleven states which have nine teachers or fewer in three-fourths or more of all administrative districts.

It is recognized that geography, conditions of roads, and relative density or sparsity of population are factors which must be considered in determining the size of administrative units. These factors do not justify the large number of extremely small administrative units which exist in a majority of states. Larger administrative units have many advantages even where it is necessary to maintain a number of one-teacher or other small schools within each administrative unit.



Each of twenty-three states reports more than 1,000 basic administrative districts; each of eleven reports more than 4,000 districts; and Illinois, Minnesota, Missouri, Nebraska, and Wisconsin report over 6,000 districts each.

At the other end of the scale, there are six states with fewer than 100 districts each, led by Maryland with only 24. Seven other states have between 100 and 200 districts each. The majority of states with fewer than 200 districts are states which have adopted the county as the basic administrative unit.

### INTERMEDIATE SCHOOL DISTRICTS

The smallness of many basic school administrative units and other considerations have led to the formation of some type of intermediate unit in thirty-four states. An intermediate district is a school administrative unit performing certain functions or services for two or more basic administrative units. Such units are intermediary between the state educational agencies and the basic operating districts. As a rule, intermediate units exercise only supervisory or service functions for schools operated by basic units.

In a majority of the states the county serves as an intermediate unit of school administration. All of these states provide for county superintendents of schools and several have county boards of education. Among the services often performed by the county intermediate units through the superintendents of schools are supervision of instruction, attendance supervision, and administration of transportation.

In New England and New York there are supervisory or superintendency districts composed of two or more local basic units that furnish some administrative or supervisory service. In a few states the township serves as an intermediate unit.

### NUMBER AND SIZE OF SCHOOLS

As might be expected, there is a relationship in many states between the number and size of school districts and the number and size of schools. The National Commission on School District Reorganization recommends schools in which:

- a) The enrollment in the kindergarten and grades 1 to 6 is not fewer than 175 pupils with at least seven full-time teachers, a more desirable minimum being 300 or more pupils with twelve or more teachers.

- b) The enrollment in junior and senior high school grades is not fewer than 300 pupils, or 75 pupils of each age group, with a minimum of twelve full-time teachers.
- c) The enrollment in schools organized to provide educational opportunities for persons who have completed grade 12 is not fewer than 200 pupils with ten full-time teachers.

Provided:

- a) That elementary pupils are required to travel not more than 45 minutes and high school pupils not more than one hour each way between home and school; and
- b) That each elementary school serves a neighborhood or small community center; each high school serves a larger community; and every community has a school.<sup>2</sup>

Unquestionably, it is necessary to provide one-room schools in many isolated rural communities; yet the number of such schools existing in most states is far greater than is justified by the needs of children or by geographic conditions. Information on the number and size of schools by states is given in Table 21 in the Appendix. The state with the largest number of one-teacher schools is not, as might be expected, one of the more sparsely settled states but the relatively densely populated state of Illinois, which reports 6,778 one-teacher schools. Iowa, Minnesota, Missouri, Nebraska, and Wisconsin have over 4,000 one-teacher schools each. In contrast, Utah reports only 28 such schools, and Rhode Island 26; and on the Pacific Coast Washington is low with 167 one-teacher schools.

Table 22 in the Appendix shows in inverse order the rank of states on the basis of the ratios that one-teacher schools bear to the total number of elementary schools. There are eight states in which the number of one-teacher schools is more than 75 per cent of the total number of elementary schools:

	Per Cent		Per Cent
Iowa.....	96.8	Illinois.....	81.3
South Dakota.....	96.2	Missouri.....	79.2
North Dakota.....	92.4	Minnesota.....	78.7
Nebraska.....	86.2	Wisconsin.....	76.0

In contrast, there are fourteen states in which the one-teacher schools constitute less than 25 per cent of all elementary schools. Among the latter are states such as Arizona, Utah, and Washington with geographic conditions not too different from some of those with extremely large percentages of one-teacher schools. The states in which one-

<sup>2</sup> *Op. cit.*, p. 131.

teacher schools constitute less than one-fourth of all elementary schools are:

	Per Cent		Per Cent
New Hampshire.....	24.7	Connecticut.....	15.2
California.....	23.4	Ohio.....	14.9
Arizona.....	21.7	Washington.....	14.8
Texas.....	21.1	New Jersey.....	8.8
North Carolina.....	19.4	Rhode Island.....	8.4
Maryland.....	17.4	Utah.....	7.7
Indiana.....	16.8	Massachusetts.....	7.3

In spite of the mounting evidence that 300 or more pupils are required to provide a comprehensive high school program at reasonable cost, the majority of high schools in most states are far below this size. New Jersey ranks at the top with over 90 per cent of its high schools enrolling 300 or more pupils and approximately 1 per cent enrolling fewer than 100 pupils. At the other end of the scale are North Dakota, Nebraska, Mississippi, South Dakota, Kansas, Colorado, and Montana, with fewer than 100 pupils in over two-thirds of their high schools.

Table 22 gives the rank of all states in percentage of high schools enrolling fewer than 100 pupils (beginning with the lowest) and percentage of high schools enrolling more than 300 pupils (beginning with the highest). The differences in the number of high schools enrolling between 100 and 300 pupils account for the fact that some states are lower in one ranking than in the other. There are only six states in which more than half of the high schools enrol 300 or more pupils. They are:

	Per Cent		Per Cent
New Jersey.....	90.5	California.....	66.4
Rhode Island.....	69.0	Delaware.....	58.1
Connecticut.....	67.7	Pennsylvania.....	52.6

On the other hand, less than 10 per cent of the high schools enrol as many as 300 in the ten following states:

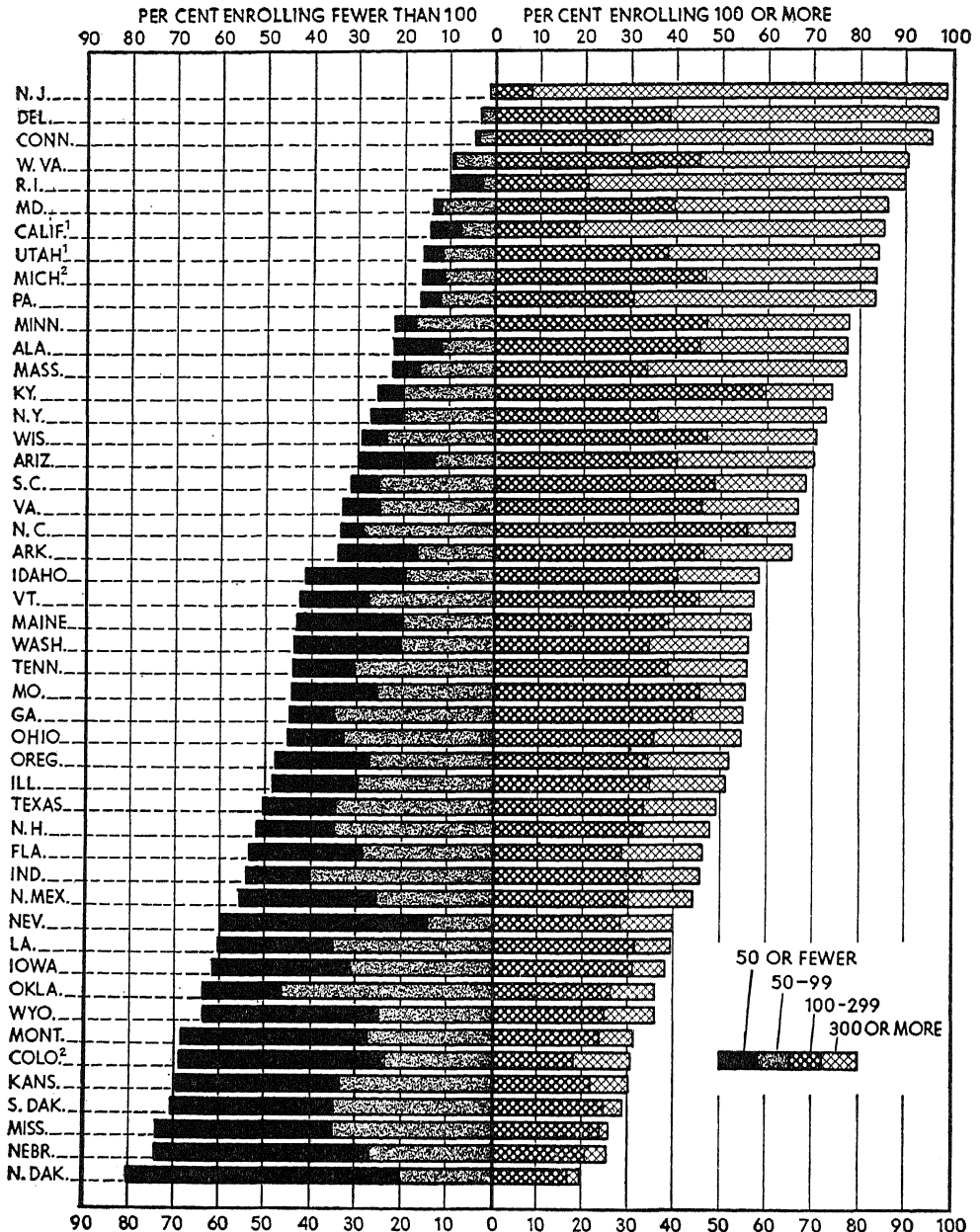
	Per Cent		Per Cent
Missouri.....	9.9	Iowa.....	6.9
Oklahoma.....	9.7	Nebraska.....	4.3
Kansas.....	8.3	South Dakota.....	4.0
Louisiana.....	7.8	North Dakota.....	2.5
Montana.....	7.1	Mississippi.....	2.0

Chart 14 shows the percentages of high schools in each state with enrolments of fewer than 50, 50-99, 100-299, and 300 or more.

Geography and density of population affect the size of high schools but do not account for the extreme differences found. Note that Utah,

CHART 14

PERCENTAGES OF HIGH SCHOOLS IN EACH STATE WITH ENROLMENTS OF VARIOUS SIZES, 1947-48  
(Based on Table 21 in the Appendix)



<sup>1</sup> Includes junior high schools.

<sup>2</sup> High school administrative districts.

Minnesota, and Wisconsin rank fairly high in percentage of high schools enrolling 100 or more, although the latter two have very high percentages of one-teacher elementary schools. On the other hand, Oklahoma's rank is much lower on the basis of high school enrolment than on the percentage of one-teacher schools; while Iowa, Nebraska, and the Dakotas have large proportions both of one-teacher schools and of small high schools.

### LOCAL SCHOOL BOARDS

The local board is the responsible governing body for the local school administrative unit, whether it is a common school district operating a one-teacher school, or a large county or city unit with many schools and a large administrative staff. In all states local boards of education are vested with far-reaching authority for a wide range of important decisions affecting elementary and secondary education. Within the limits of the possibilities afforded by the size and resources of the district, the local school board largely determines the adequacy of buildings and equipment, the qualifications of teachers and administrators, and the quality and extent of educational services.

### COUNTY BOARDS OF EDUCATION

The size, methods of selection, terms of office, and compensation of county boards of education are given in Table 23. The authority of boards in states where the county is the basic unit is quite different from that in states where the county is an intermediate unit. There are great similarities, however, in composition, methods of selection, and other provisions for boards. The most common number of board members is five, and the range in number of members is from three to nineteen in states where the county is a basic unit, and from three to twenty-one in states where the county is an intermediate unit.

The prevailing method of selection is election by popular vote. Five of the states where the county is the basic unit report appointment of county boards: by the grand jury in Georgia, by the governor in Maryland, by the general assembly in North Carolina, by school trustee electoral boards in Virginia, and by county courts in some counties of Tennessee. Several states where the county is the intermediate unit also report appointment of school boards: by the trustees of the county public schools in Mississippi, by county directors of the board of freeholders

in New Jersey, by directors of districts under the supervision of the county superintendents in Pennsylvania, and by a committee composed of the district judge, chairman of the county committee, and state superintendent in New Mexico.

The terms of office of county school board members range from one to seven years, but most terms are either four or six years in both types of units.

Compensation of school board members is limited usually to expenses, a small amount per diem, or annual compensation of \$200 or less. Florida, reporting compensation ranging up to \$2,400, appears to be the only state in which there has been an attempt to put school board members on a salary basis, although in Indiana township trustees are paid up to \$5,000 and serve ex officio as members of the county school boards. In both states the provisions have been under attack, and in Florida legislation passed in 1947 provides for elimination of salaries by 1951.

#### CITY SCHOOL BOARDS

State-by-state information on city school boards is given in Table 24. For the thirty-nine states reporting, the range in size of city school boards is from two to fifteen, with five being the most common number. In over half of the states, city school board members are elected by popular vote. Eight states report appointment by the mayor in some or all cities, seven by city councils in some or all, and a number report miscellaneous methods of appointment. There is some overlapping due to the fact that in some states more than one method of selection is used.

The terms of office of city school board members range from two to six years with three- and four-year terms being the most common. The compensation generally is limited to expenses or a small per diem or annual amount in lieu of expenses.

#### SCHOOL BOARDS IN OTHER TYPES OF UNITS

Twenty-eight states supplied information in regard to boards of basic units other than counties and cities. These units include common school districts, town and township districts, and independent districts of various kinds. This information is summarized in Table 24. The number of members reported ranges from one to twelve, but most have three or more members. The method of selection with very few exceptions is

popular election. Terms of office range from two to six years, with three years being the most common term. The majority of states report no compensation for school board members of these units; others report a small per diem or an annual amount intended to cover expenses.

## SUPERINTENDENTS OF SCHOOLS

The local superintendent of schools is in a position to exercise great influence upon local provisions for education and upon the caliber of administrative and instructional personnel. This is true particularly for the superintendents of large basic administrative units; but it can be true also for intermediate or supervisory units under proper conditions.

Since the school board is the board of directors for the local public school system, the superintendent as its chief executive officer should be selected by the board and be responsible to it in rural as well as in urban systems. He should be selected on the basis of professional qualifications and have a term long enough to permit him to exercise vigorous educational leadership.

Table 25 in the Appendix shows the minimum qualifications, methods of selection, terms of office, and salaries of superintendents of schools of county basic units and of county or corresponding intermediate units for the year 1947-48. It should be noted that in each of the states designated by "B" the superintendents are the chief school officers for county basic units. In the states designated by "C" the superintendents are officers of counties which serve as intermediate or supervisory districts. In the remaining states, designated by "S," the superintendents are officers of supervisory or superintendency districts other than counties.

## MINIMUM QUALIFICATIONS

The minimum legal qualifications set for these superintendents of schools range from six years of college and thirty semester hours in education courses downward to no professional requirements at all. Of the states reporting, over half require a Bachelor's degree or the equivalent, and a considerable number require graduate work, six specifying a Master's degree and two others five years or more of college. Twenty-two states report required hours of professional preparation ranging from twelve to thirty-five semester hours. Some states specify completion of courses

in school administration and school finance. A large number of states also require experience in teaching or school administration or both. The low qualifications set in a number of states indicate that the importance of the position of county superintendent is not fully understood.

### METHODS OF SELECTION AND TERMS OF OFFICE

The superintendents of a majority of the county basic units are appointed by local boards; a majority of the superintendents of county intermediate units are elected by popular vote; and a majority of the superintendents of supervisory districts other than counties are appointed by either local boards or joint school committees. The information is summarized in Table I by types of districts.

TABLE I

Type of District	No. of States	Appointed by Local Boards	Elected by Popular Vote	Appointed and Elected	Other Methods
County basic.....	11	7	2	2	0
County intermediate.....	27	6	18	2	1
Supervisory.....	6	5	.....	.....	1
States reporting.....	44	18	20	4	2

The terms of office range from one to five years, with Connecticut and New York having indefinite terms. The four-year term is the most common, but terms of two years or less are found in several states. The short terms coupled with popular election constitute a serious barrier to continuity of educational leadership.

### SALARIES

The highest salaries paid any county superintendents are \$13,500 in Illinois, \$12,500 in Louisiana, \$12,000 in Georgia, and \$11,500 in Pennsylvania. These salaries are paid only in a few wealthy and thickly settled counties. The lowest salaries reported are \$100 in Colorado, \$750 in Minnesota, and \$1,200 in Kentucky and Washington. The lowest salary reported by New Jersey is \$6,000 (this is also the highest); the lowest reported by Maryland is \$5,500; and the lowest salaries reported are \$4,000 or over in Connecticut, Illinois, Louisiana, Michigan, New Hampshire, New York, and Pennsylvania. The states reporting average



salaries of \$5,000 or over for county superintendents or superintendents of supervisory and similar intermediate districts are:

Maryland.....	\$7,188	Illinois.....	\$5,095
New Jersey.....	6,000	Connecticut.....	5,000
Louisiana.....	5,685	Indiana.....	5,000
New Hampshire.....	5,542	New York.....	5,000
Florida.....	5,151	Pennsylvania.....	5,000
North Carolina.....	5,127		

The states reporting average salaries of less than \$3,000 are:

Minnesota.....	\$2,743	Montana.....	\$2,362
North Dakota.....	2,700	Nebraska.....	2,227
Wyoming.....	2,650	Oklahoma.....	2,177
Idaho.....	2,520	Kansas.....	2,147
South Dakota.....	2,474	Colorado.....	1,800

## PROVISIONS FOR REORGANIZATION

Not only do many states have a high percentage of districts which are too small to meet any reasonable standard of operating efficiency, but a considerable number have not set up any functioning machinery for planning and effecting reorganization. What is worse, many states have serious constitutional and statutory obstacles to needed reorganization.

Local school administrative units are creatures of the state and derive all of their authority from the state. The state government is responsible for achieving local school district organization which can meet minimum standards of efficiency in terms of needed educational programs and services and relative economy of operation. It may exercise this responsibility either by creating districts of the type desired through action of the legislature or by offering incentives and guidance for needed reorganization on a permissive basis.

Table 26 in the Appendix indicates some provisions which encourage reorganization. The helpful provisions reported by seven or more states are given below:

1. State aid for transportation assists districts sufficiently to encourage reorganization..... 19 states
2. Reorganization can be effected by order of county board or county committee or other local official or body..... 14 states
3. State laws guarantee sufficient funds to enable the reorganized districts to maintain at least an established minimum school program.... 13 states
4. Reorganization can be effected by a majority vote in the proposed district 13 states
5. Reorganized districts receive more favorable treatment in distribution of state funds than do those that do not reorganize..... 9 states

- |   |          |
|---|----------|
| 6. Small schools or small school districts are penalized financially if they continue to operate..... | 9 states |
| 7. State aid for new school buildings encourages reorganization.....                                  | 7 states |

The provisions which discourage needed reorganization are set forth in Table 27. Those mentioned most frequently are:

- |   |           |
|---|-----------|
| 1. No state aid for new buildings in reorganized districts.....   | 24 states |
| 2. Majority vote approval required in each component district involved in proposed reorganization.....                        | 16 states |
| 3. Too much aid to small schools.....   | 14 states |
| 4. State aid is sufficient to enable many small districts to operate with very low local tax rates.....                       | 13 states |
| 5. Too little state aid for transportation.....   | 12 states |
| 6. Rural and urban votes must be counted separately and a majority of each is required to effect proposed reorganization..... | 9 states  |

It may be worth noting that the states report a total of 109 items which discourage needed reorganization and a total of only 87 provisions which encourage reorganization. It is clear that the ways in which state school funds are distributed tend either to stimulate or to deter needed school district reorganization. Other provisions that are of especial importance are those governing the procedures for putting reorganization into effect.

Aside from reorganization by direct legislative action as in West Virginia, greatest progress in reorganization apparently is being made by those states which have:

1. Enacted legislation providing funds and personnel to make a comprehensive study of the need for reorganization throughout the state
2. Provided for a state commission to develop basic policy with regard to district organization and to review the reorganization plans submitted by local or county committees
3. Provided for county or other local committees to develop local reorganization plans
4. Authorized reorganization upon action of boards of education or by a majority vote in the proposed rather than in existing districts
5. Eliminated bases for distributing state funds which tend to perpetuate small districts and schools or to reduce the amount of funds available as a consequence of reorganization
6. Made funds available to help reorganized districts in providing

needed buildings and transportation and in maintaining a foundation program

Only a few states have met all of the foregoing conditions; some states have met all except one but find the lack of that one a serious handicap to needed reorganization. For example, reorganization may be defeated by a requirement for a majority vote in each existing district, held up by lack of aid for construction of buildings, or made unsatisfactory by lack of trained personnel to conduct needed surveys.

### SUMMARY OF FINDINGS

1. All states intrust a major share of control of elementary and secondary education to local school administrative units; the states, therefore, are responsible for seeing that these units have the ability to provide comprehensive programs of elementary and secondary education for all within the area served at a reasonable cost.

2. Some states have exercised their responsibility for the creation of effective school administrative units by designating counties as basic administrative units; others have approached this problem by providing guidance and incentives for the reorganization of districts through local action. There remain a number of states which have made no successful attack upon the problem of creating administrative units of sufficient size and resources to provide comprehensive programs of elementary and secondary education; and some of these states have constitutional or statutory provisions which actually encourage the maintenance of districts too small to permit either economical operation or provision for essential programs and services.

3. There are a few states in which all districts are large enough to employ forty teachers or more; a few other states are approaching this standard; but a majority of states maintain a large number of units employing fewer than ten teachers. Of a total of 99,713 districts in the forty-eight states over 70,000 or 70 per cent employ nine teachers or fewer, whereas only 3,574 or 3.6 per cent employ as many as forty teachers.

4. Some states have practically eliminated one-teacher schools except in a few isolated communities and sparsely settled areas; but there remain over 75,000 one-teacher schools. The majority of these are concentrated in the nine states which have 3,000 or more such schools each.

5. In six states a majority of the high schools enrol 300 pupils or more, and in a number of other states high schools enrolling fewer than 100 pupils have practically disappeared except in a few isolated communities. There are still a considerable number of states, however, in which the majority of high schools enrol fewer than 100 pupils, despite evidence that a comprehensive program of education can be offered in such small schools only at an excessive cost per pupil, if at all. There are still 3,750 high schools in the forty-eight states enrolling 50 pupils or fewer and over 9,000 enrolling 100 pupils or fewer.

6. Authority for the operation of schools in all states is vested in local school boards. In the larger and better organized districts these boards appoint superintendents of schools to serve as chief school executive officers.

7. The county, city, and other local superintendents of schools occupy positions of great potential influence in all states. To realize these potentialities it is important that the superintendents be appointed by school boards on the basis of personal and professional competence and given salaries in line with the professional qualifications expected. Most serious deterrents to the exercise of continuing and effective educational leadership are the election of superintendents by popular vote for short terms and salary schedules too low to be attractive to persons of professional competence.

8. The weakness of local districts constitutes one of the most serious roadblocks to educational progress in many states and contributes to economic waste and poor quality education in most states. All states need to examine their provisions for school district reorganization to see that no unnecessary handicaps to reorganization exist and that both incentives and guidance are provided for the creation of districts having the ability to provide needed educational programs and services at reasonable cost.

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## V

### FACTS RELATED TO THE ADMINISTRATION OF THE TEACHING PERSONNEL

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THE quality of education in any school system or any state is a product of the character and competence of those who teach. It follows that a primary object of state school administration must be to provide a sufficient number of well-qualified teachers for all the schools of the state. Most state governments recognize this at least to the extent of exercising some control over teacher certification; and many have gone far beyond this, attempting on the one hand to improve teacher education and on the other to make teaching more attractive by provisions for teacher welfare. Yet most states today are faced with a shortage of qualified teachers, and few states are making satisfactory progress toward overcoming it.

#### REQUIREMENTS FOR TEACHING

States attempt to safeguard the welfare and rights of their citizens by setting up educational requirements for the practice of professions, including teaching; but in few professions do the requirements generally fall so low as for teaching, especially in the elementary schools. Yet the teachers in the elementary schools are held largely responsible for directing the mental and social development of boys and girls during the ages known to be particularly important for the development of attitudes, the formation of habits, and the acquisition of skills for learning and for living together in a free society.

The toleration of these low standards may spring from a belief that not much formal education is required for teaching young children. Such a belief does not square with the findings of psychology in regard to the importance of early childhood learning or with what is known

about the kinds of competence needed by elementary school teachers. Among other things, the teachers of young children need:

1. An understanding of human nature and child development that requires grounding in such sciences as biology and psychology
2. An insight into social institutions based on knowledge of sociological principles, with emphasis on family and community living
3. An understanding and appreciation of our free institutions founded on a knowledge of history
4. An appreciation of our cultural heritage and of the best being produced today in literature, music, and art
5. An understanding of the role of science and technology in man's continuing conquest of nature
6. A knowledge of the best procedures and of difficulties encountered in learning to read, use numbers, and express ideas through speech, writing, and otherwise.
7. A mastery of the skills of working with children so as to motivate their best efforts and develop their highest abilities

Four years beyond high school are little enough to acquire the mental and emotional equipment needed by teachers of young children or for teachers of any age group. The state intrusts teachers with the care and development of its greatest resource; it places upon them a grave responsibility for the quality of its future citizenship; it ought, therefore, to insist on rigorous standards of fitness for discharge of the responsibility.

Information follows in regard to the standards the various states set for teaching certificates, the actual preparation of teachers employed, the number of teachers being prepared by teacher-educating institutions contrasted with the numbers needed for elementary and secondary schools, and the rewards offered teachers in the form of salaries, provisions for sick leave, and protection against unjust dismissal.

## STANDARDS FOR TEACHER CERTIFICATION

The requirements for the lowest teaching certificate authorized in the several states for 1949 are shown in Table 28 in the Appendix. In reading the table, one needs to bear in mind: (1) that several states set standards according to the type of school district and the requirements reported are the minimum for any type of district; and (2) that many

school systems set standards considerably above the minimum state requirements.

Forty-two of the states require completion of at least four years of college as a prerequisite for a certificate to teach in high schools, while the remaining states require two years (with the exception of Florida, which requires twenty-nine semester hours of professional preparation, and Massachusetts, which does not issue state certificates). New York and Washington require five years of college, and California requires a Bachelor's degree plus eighteen semester hours of graduate work.

Forty-two states also report minimum requirements for high school certificates ranging from nine to forty-two semester hours of professional courses in education. Alabama specifies no professional courses, and four states supply no information on this point.

#### LOWER STANDARDS FOR ELEMENTARY TEACHING

Only seventeen states require Bachelors' degrees or completion of four years of college as a minimum for elementary teaching certificates in contrast to the forty-two having this or higher requirements for high school certificates. In thirty-two states the requirements for elementary teaching certificates are lower than those for high school certificates. In Nebraska the minimum requirement is high school normal training, Kansas reports no requirement, and Massachusetts does not provide for state certification. Arkansas, Florida, and Missouri report issuance of certificates requiring no specified number of years of college but do list minimum requirements in professional courses of twelve, twenty-nine, and eight semester hours respectively. Nine other states require only one year of college as a minimum for elementary teaching certificates, but specify from five to twenty semester hours of professional courses, except for North Dakota which provides for certification by examination. The seventeen states which require four years of college for teaching certificates also specify professional preparation in education ranging from twelve to forty-five semester hours.

Reports from several states indicate that requirements are lowest for rural elementary schools, especially for one-teacher schools. For example, Missouri specifies only eight semester hours of college preparation for an approved rural school; but the requirement jumps to sixty semester hours for an elementary school in a high school district, and to

one hundred and twenty for an elementary school where combined with a high school. Yet, if a distinction is to be made, it would seem more logical to insist on higher standards for teachers responsible for instruction of several grades in isolated areas where they are often without benefit of supervision or of much in the way of teaching aids.

The differences in minimum certification requirements for teaching in elementary and secondary schools are revealed clearly in terms of the minimum amounts of college education required. The number of states reporting specified amounts of college for elementary and high school certification are given in Table I.

TABLE I

College Required for Lowest Certificate	Elementary	High School
More than 4 years . . . . .	0	4
Bachelor's degree or 4 years . . . . .	17	38
2-3 years . . . . .	16	4
1 year or less . . . . .	14	1
No state certificate . . . . .	1	1

## PREPARATION OF TEACHERS EMPLOYED

Whereas certification requirements tell something of the goals set, the preparation of teachers employed reveals more about the standards actually prevailing in the several states. This information is set forth in Table 29 in the Appendix. It is also depicted graphically in Chart 15, which not only reveals the approximate percentage of teachers in each state holding degrees, but also indicates the estimated percentages without college preparation and with specified amounts of college preparation from less than two years through Masters' degrees. The footnotes following Table 29 should also be applied to the Chart.

The qualifications of teachers in terms of college preparation are shown in Table II for the 853,833 teachers covered by reports from forty-eight states.

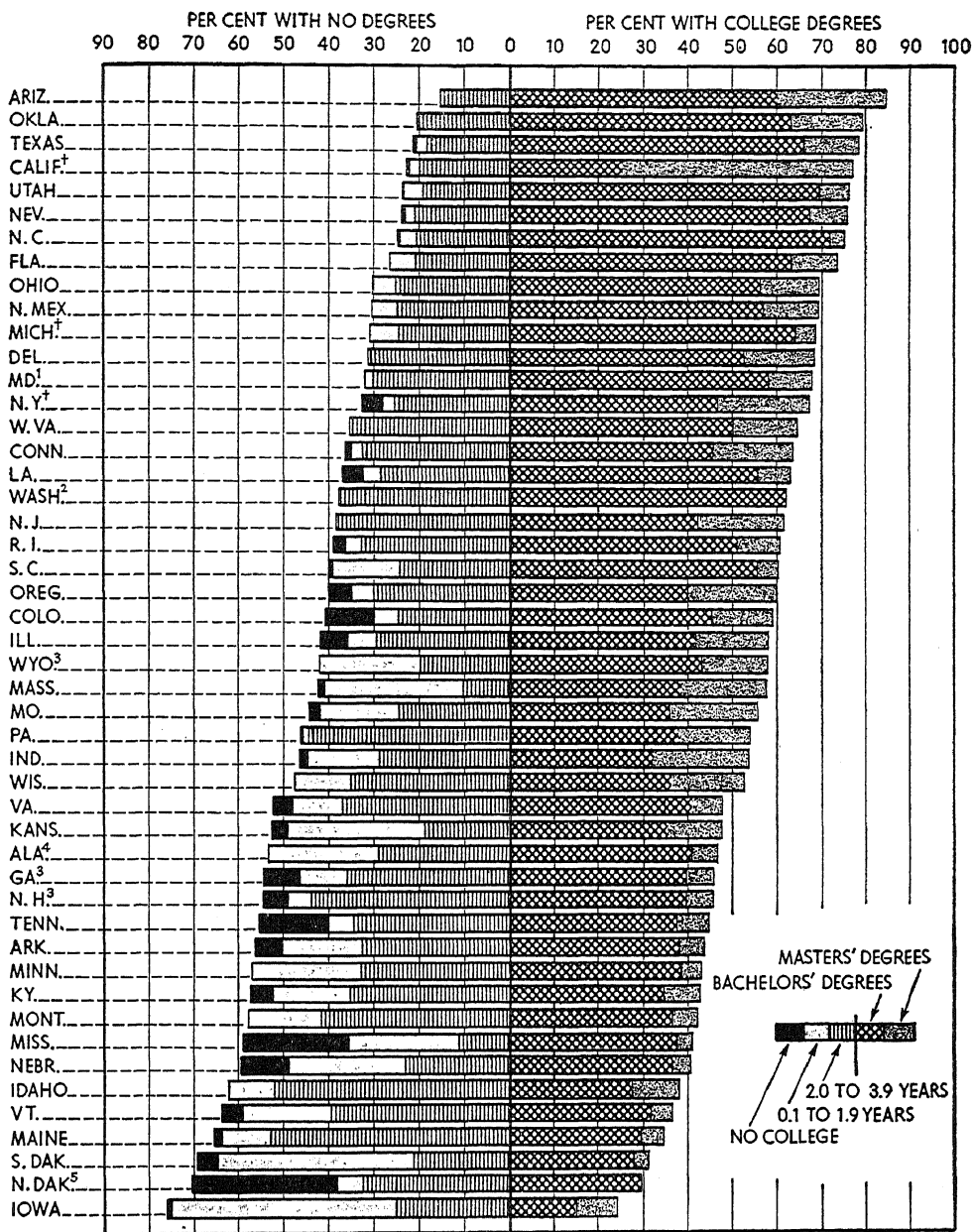
TABLE II

	No College Preparation	0.1-1.9 Yrs. College	2.0-3.9 Yrs. College	Bachelors' Degrees	Masters' or Higher Degrees
Number . . . . .	27,426	82,853	239,382	381,204	122,968
Percentage . . . . .	3.2	9.7	28.0	44.7	14.4



# CHART 15

PERCENTAGES OF TEACHERS IN EACH STATE HAVING GIVEN AMOUNTS OF COLLEGE PREPARATION  
(Based on Table 29 in the Appendix)



† 1946-47 data.

<sup>1</sup> Does not include Baltimore City.

<sup>2</sup> Those with less than 2 years' college included in 2.0-3.9 years' bracket. Those with Masters' degrees included in number with Bachelors' degrees.

<sup>3</sup> Includes principals and supervisors.

<sup>4</sup> Those with no college preparation included in 0.1-1.9 years' bracket.

<sup>5</sup> Those with Masters' degrees included in number with Bachelors' degrees.

The actual number and percentage of teachers having no college preparation are probably a little higher than shown in Table II as two states included the teachers having no college preparation in other brackets. Two states likewise included teachers holding Masters' or higher degrees with those holding Bachelors' degrees. Therefore, the actual percentage holding Masters' degrees may be as high as 15 per cent.

#### PROPORTION OF TEACHERS WITH DEGREES

More than half of California teachers hold Masters' or higher degrees, but no other state approaches this record. Only five other states report as high as 20 per cent of teachers with Masters' or higher degrees, while nine states report less than 5 per cent and two states could furnish no separate estimates for Masters' or higher degrees.

The rank of states in percentages of teachers having Bachelors' or higher degrees is shown in Table 37 in the Appendix and in Chart 15. Three-quarters or more of the teachers in the seven states shown at the top of the chart have Bachelors' or higher degrees. In contrast, degrees are held by fewer than one-fourth of the teachers in Iowa, fewer than one-third of those in North Dakota and South Dakota, and fewer than one-half of those in a total of seventeen states.

#### LESS THAN TWO YEARS OF COLLEGE

One of the alarming symptoms of the present educational situation is the large number and percentage of teachers with less than two years of college preparation. There are over 110,000 teachers in this group, more than one-eighth of all teachers employed in the forty-eight states. In the following states, 30 per cent or more of the teachers have less than two years' college preparation:

	Per Cent		Per Cent
Iowa.....	51.0	Nebraska.....	36.3
Mississippi.....	47.8	Kansas.....	33.5
South Dakota.....	47.8	Massachusetts.....	31.5
North Dakota.....	38.1		

In Alabama, Arkansas, Kentucky, Minnesota, Missouri, Tennessee, Vermont, and Wyoming there are between 20 and 30 per cent of teachers with less than two years of college.

Only New Jersey and West Virginia have the distinction of employing no teachers with less than two years of college, but a number of other

states have under 2.5 per cent of teachers with less than two years' college preparation:

	Per Cent		Per Cent
New Jersey.....	0.0	Delaware.....	1.4
West Virginia.....	0.0	Pennsylvania.....	1.7
Oklahoma.....	0.1	Maryland.....	2.0
Arizona.....	0.3	Nevada.....	2.4

### TEACHERS WITHOUT COLLEGE PREPARATION

Indicative of both the shortage of teachers and the low requirements for certification in many states are the large numbers of teachers with no college preparation. Eight states report more than 1,000 teachers each in this category:

Mississippi.....	3,756	North Dakota.....	1,871
New York.....	3,596	Georgia.....	1,813
Tennessee.....	3,083	Nebraska.....	1,375
Illinois.....	2,489	Colorado.....	1,027

On a percentage basis, the states reporting 10 per cent or more without college preparation are:

	Per Cent		Per Cent
North Dakota.....	32.3	Colorado.....	11.0
Mississippi.....	23.5	Nebraska.....	10.8
Tennessee.....	15.1		

Fourteen states report no teachers without some college preparation.

### QUALIFICATIONS OF RURAL ELEMENTARY TEACHERS

There is no doubt that most of the teachers with less than two years of college preparation are teaching in rural elementary schools. Table III shows the total numbers of teachers with less than two years' college

TABLE III

STATE	LESS THAN 2 YEARS		NO COLLEGE	
	Rural	Urban	Rural	Urban
Georgia.....	3,499	366	1,779	34
Idaho.....	291	108	0	0
Kansas (elem. only).....	2,633	1,500	381	74
Michigan.....	1,661	568	0	0
Minnesota.....	4,429	69	0	0
Mississippi.....	6,758	876	3,512	244
New Hampshire.....	249	49	147	18
Tennessee.....	3,867	444	2,829	254
Wisconsin.....	2,216	80	0	0

preparation and the numbers with no college preparation in rural and city districts of selected states. It is clear that most of the teachers with little or no college preparation are employed in the small rural elementary districts. A comparison of Tables 20, 29, and 36 (in the Appendix) will show that the highest numbers and percentages of these poorly prepared teachers are found either in states having high percentages of districts employing nine teachers or fewer or in states with extremely low salary schedules.

### TEACHER SUPPLY AND DEMAND

Information was requested in regard to the estimated number of teachers needed for the session 1948-49 and the number completing teacher-education programs in accredited institutions within each state during the session 1947-48. Separate information was requested for elementary and secondary schools and for white and Negro teachers in those states having segregated school systems. The estimates of teachers needed were requested under the following classifications: (1) "normal replacement," that is, to replace those withdrawing from service within the state for retirement or any other cause, (2) to replace those with emergency permits, (3) to reduce overloading, and (4) to take care of increased enrolments. The information obtained is summarized in Tables 30-33 in the Appendix.

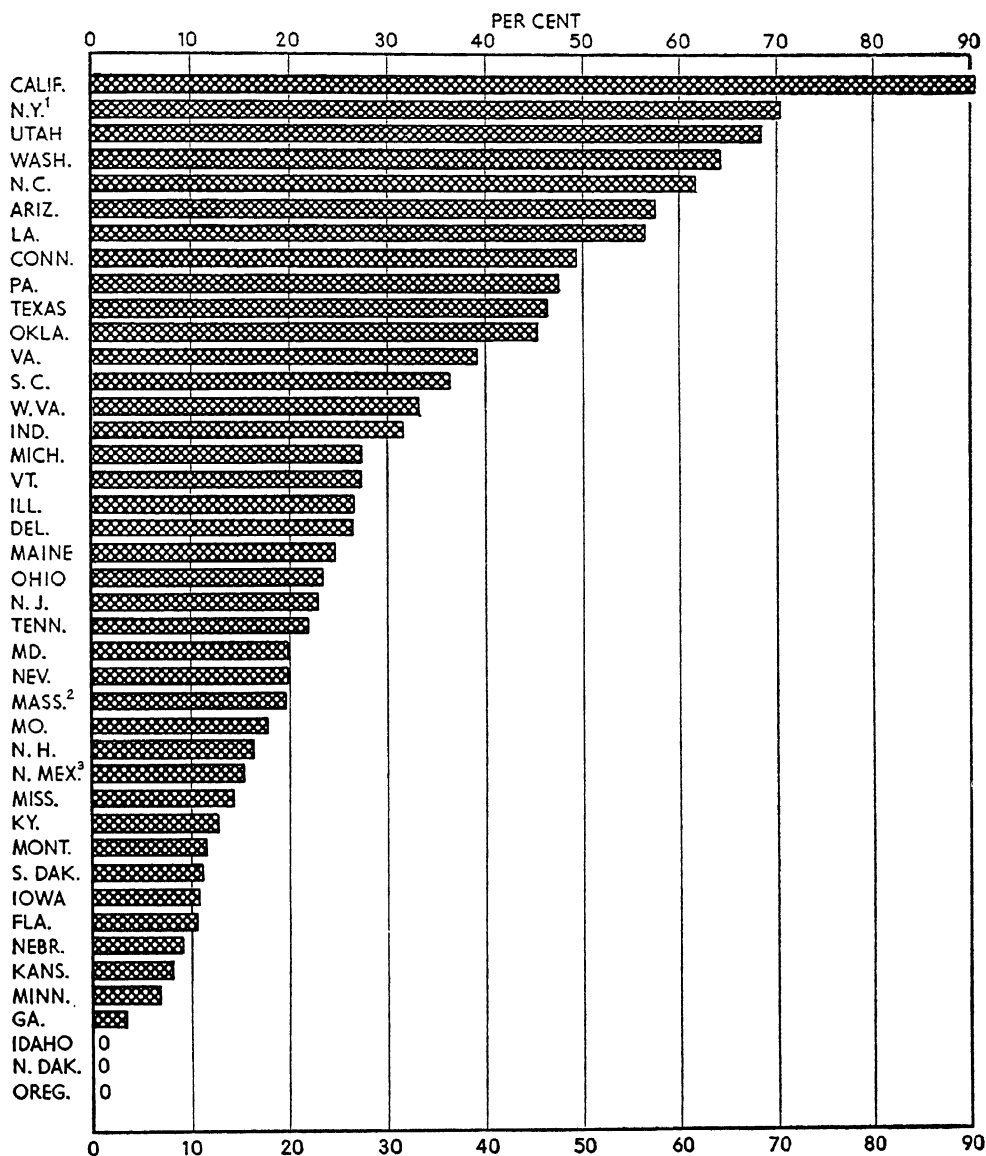
### ELEMENTARY SCHOOL TEACHERS

A study of Table 30 will show that none of the forty-two states supplying information on both teacher supply and demand is preparing enough teachers to replace those who withdraw from teaching in the elementary schools for retirement or other causes. Even when those completing teacher-education programs of two years or longer are included, the supply is still short of the number needed for normal replacement alone. The ratios between the numbers completing teacher-education programs of four years or longer and the numbers needed for normal replacement in elementary schools are shown in Table 33 in the Appendix and in Chart 16 for the forty-two states from which information was available. It is well to bear in mind that the ratios take account only of those withdrawing from service and do not include the large numbers needed to take care of increased enrolment or to replace those

CHART 16

RATIO OF NUMBER OF ELEMENTARY TEACHERS BEING PREPARED IN 4-YEAR PROGRAMS TO  
ESTIMATED NUMBER NEEDED TO REPLACE TEACHERS WITHDRAWING FROM  
SERVICE IN EACH STATE, 1947-48

(Based on Tables 30 and 33 in Appendix)



<sup>1</sup> The number prepared does not include those prepared at Columbia, New York, and Fordham Universities.

<sup>2</sup> The number prepared includes only those prepared in state teachers colleges.

<sup>3</sup> The number prepared is based on actual student enrolment in teacher-preparation courses in 1948-49.

NOTE.—Idaho, North Dakota, and Oregon report no elementary teachers completing courses of four years or longer. Arkansas and Wyoming were unable to furnish information on the number completing teacher education courses, and Alabama, Colorado, Rhode Island, and Wisconsin were unable to furnish estimates of the number of teachers needed.

now teaching on emergency permits. The total number completing teacher-preparation courses of four years or longer in the forty-two states is 11,871 or 26.6 per cent of the 44,661 reported as needed for normal replacement in the same states.

It is revealing to analyze further the situation in six states which rank high in ratio of teachers prepared to those needed for normal replacement in elementary schools. Table IV shows: (1) the number of teachers completing in 1947-48 the programs of preparation for the lowest certificate authorized in each state; (2) the estimated numbers of teachers needed in 1948-49 (*a*) for replacement of those withdrawing from teaching, (*b*) to take care of increased enrolments; and (3) the deficit or number by which each state falls short of meeting the current need for teachers.

TABLE IV

	Calif.	Conn.	La.	N.Y.	N.C.	Pa.
(1) Teachers prepared.....	870	178	320	988	679	1,142
(2) Teachers needed for						
( <i>a</i> ) Normal replacement....	960	360	300	1,400	1,100	2,400
( <i>b</i> ) Increased enrolment. . .	616	575	700	300	304	400
(3) Deficit for the year.....	706	757	680	712	725	1,658

In reading these figures, one should remember that they take no account of the teachers needed to replace those with emergency or sub-standard certificates, although each of these states is now employing many teachers who do not meet standard certification requirements. Furthermore, these figures are misleading for Louisiana and North Carolina which maintain segregated school systems. As Table 32 shows, North Carolina is preparing only about one-fifth of the number of white teachers needed for normal replacement in elementary schools, while the number of Negro teachers being prepared is in excess of the demand. A similar situation prevails in other southern states.

### HIGH SCHOOL TEACHERS

The situation with respect to the preparation of teachers for the secondary schools is much brighter. Although there are still shortages in certain teaching fields, and although many poorly qualified teachers are still employed in the schools of many states, the number graduating from four-year teacher-training programs in most states is enough to

meet the need for normal replacement and to replace gradually those with substandard certificates.

In several states there is an impending surplus of teachers for secondary schools, although a shortage no doubt still exists in a number of teaching fields. A nation-wide surplus in many high school teaching fields may be imminent unless some of those preparing for high school teaching can be diverted toward teaching in the elementary grades. Tables 30-33 give the information available on the numbers of high school teachers needed for normal replacement and for all purposes, including replacement of teachers with emergency certificates. They likewise give data on the numbers of teachers who completed in 1947-48 programs leading to high school teaching. The number prepared for high school teaching exceeds the number needed for normal replacement in twenty-eight of the forty-one states from which complete data were available.

#### POSSIBILITIES FOR STRIKING A BALANCE

This potential surplus of high school teachers may suggest the desirability of guiding a number of those headed for high school teaching into courses preparatory to teaching in the elementary grades. Undoubtedly this has some possibilities, and several states are now attempting something along this line. Study of the data shows that such an approach, even if entirely successful, would not resolve the shortage of teachers for elementary schools in many states. Moreover, there is little likelihood of improving the distribution of teachers as between elementary and secondary schools until conditions of teaching are made more attractive in elementary schools.

#### TEACHERS' SALARIES

Significant data on salaries of teachers are presented in Tables 34-37 in the Appendix, and in Charts 17 and 18.

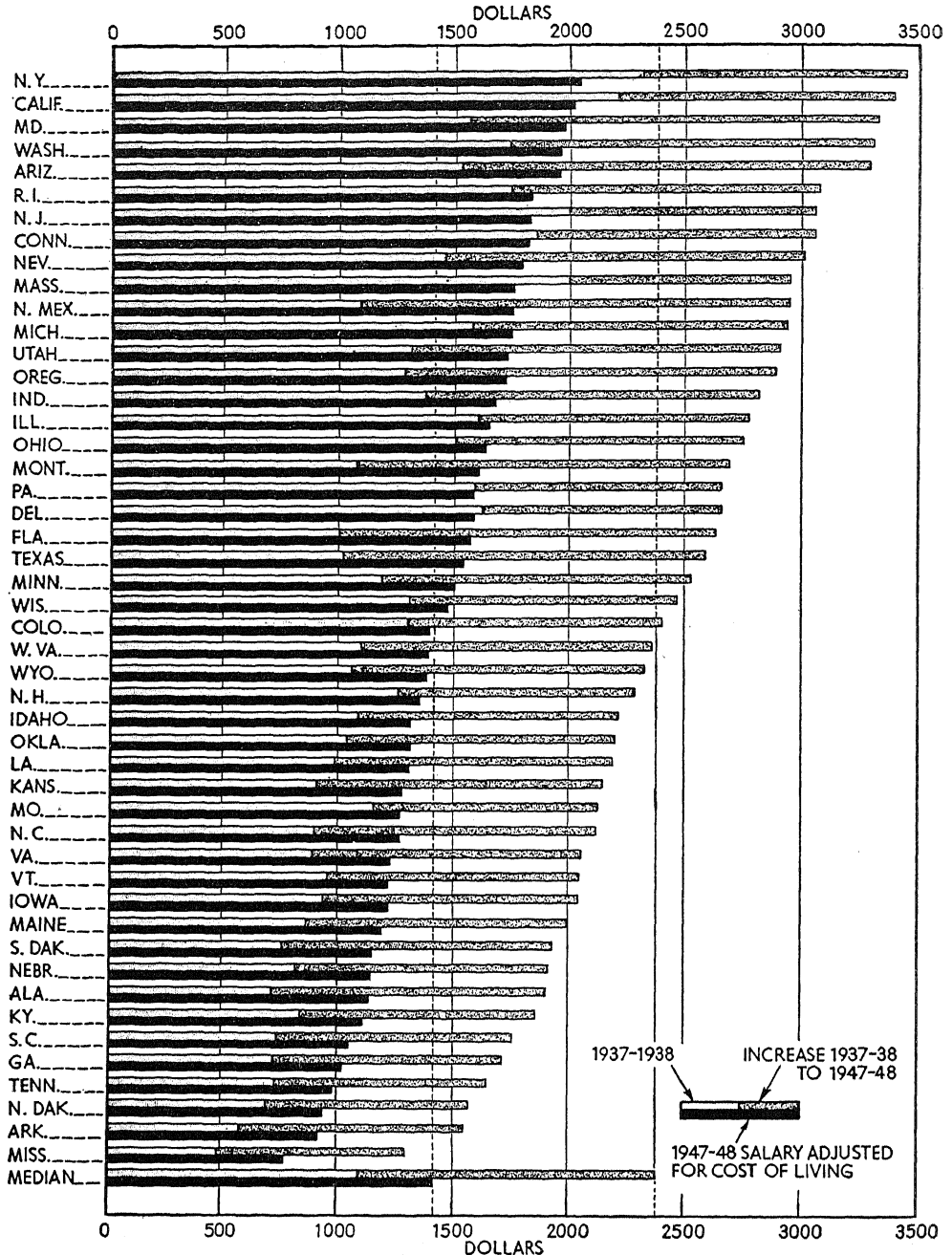
#### AVERAGE ANNUAL SALARIES

The average annual salaries of teachers (including principals and supervisors) are shown by states in Table 34 for the years 1937-38, 1941-42, 1945-46, and 1947-48. The same information for the years 1937-38 and 1947-48 is shown graphically in Chart 17, together with average salaries for 1947-48 adjusted by Consumers' Price Indices in terms of 1935-39 cost of living.

CHART 17

AVERAGE ANNUAL SALARIES OF TEACHERS, BY STATES, 1937-38 AND 1947-48; AND AVERAGE  
SALARIES FOR 1947-48 ADJUSTED IN TERMS OF 1935-39 COST OF LIVING

(Based on Tables 34 and 35 in the Appendix)





The ten states reporting the highest average annual salaries for 1947-48 and the ten states reporting the lowest average annual salaries for that year are listed below.

Highest		Lowest	
New York.....	\$3,450	South Dakota.....	\$1,932
California.....	3,400	Nebraska.....	1,919
Maryland.....	3,335	Alabama.....	1,909
Washington.....	3,313	Kentucky.....	1,865
Arizona.....	3,298	South Carolina.....	1,762
Rhode Island.....	3,085	Georgia.....	1,715
New Jersey.....	3,073	Tennessee.....	1,649
Connecticut.....	3,067	North Dakota.....	1,573
Nevada.....	3,018	Arkansas.....	1,548
Massachusetts.....	2,960	Mississippi.....	1,293

The top positions in 1937-38 were held by New York, California, Massachusetts, New Jersey, Connecticut, Rhode Island, Washington, and Delaware, in the order named. Six of the top eight in that year were states in the northeast region; the other two were Pacific Coast states. None of the top eight were southern or midwestern states, although the midwestern states of Illinois and Michigan ranked ninth and eleventh respectively. Ten years later in 1947-48, New York and California still hold the first two positions, but Maryland has climbed from twelfth to third; Washington has moved up to fourth, Arizona has come from thirteenth to fifth, and Rhode Island still clings to sixth. New Jersey has dropped from fourth to seventh, and Connecticut from fifth to eighth. The top eight places now are divided five to three between eastern and western states. Michigan, now in twelfth place, is the top-ranking midwestern state; while New Mexico, in eleventh place, leads the southwest. Florida, in twenty-first place, is the lone southeast representative in the upper half.

Mississippi had the lowest average annual salary in 1937-38 and is in the same position for 1947-48. Seven of the ten lowest ranks in 1937-38 were held by the southern states, the other three by North Dakota, South Dakota, and Nebraska. In 1947-48 southern states still hold seven of the ten lowest positions and Nebraska and the Dakotas the other three.

In 1937-38 the range in state average annual salaries was from \$479 to \$2,322. In 1947-48 the lowest average was \$1,293 and the highest \$3,450. On a percentage basis the gap has narrowed, but on a dollar

basis it has widened. The medians of the average annual salaries for the forty-eight states are as follows for the four selected years:

1937-38.....	\$1,093	1945-46.....	\$1,795
1941-42.....	1,223	1947-48.....	2,440

Eight states made sufficient increases in teachers' salaries during the ten-year period to improve their standings by six ranks or more: Arizona, Florida, Maryland, Montana, Nevada, New Mexico, Oregon, and Texas. On the other hand eight states suffered a loss of six or more places in rank: Colorado, Delaware, Illinois, Massachusetts, Missouri, New Hampshire, Pennsylvania, and Wisconsin.

#### ADJUSTED AVERAGE ANNUAL SALARIES

The increases in teachers' salaries during the past ten years would be notable if the purchasing power of the dollar had remained constant. Since it has not, the average annual salaries of teachers need to be adjusted for cost of living before they can be seen in their true light.

The Consumers' Price Indices were used in making this adjustment, as explained on page 23. This adjustment is a conservative one and does not take into account the fact that since 1939 farm income and salaries in most other occupations have risen faster than the cost of living. It also ignores the fact that the cost of living increased more in smaller cities and in rural areas than in the larger cities for which the indices were computed. In short, the adjusted average annual salaries shown in Table 35 in the Appendix tend to overstate, rather than to understate, the actual increases in purchasing power of teachers. Chart 17 compares average annual salaries for 1947-48 with the average salaries for the same year adjusted in terms of the average cost of living for the base period 1935-39.

Forty-two states show increases in adjusted average annual salaries for 1947-48 over 1937-38, while only six show losses. The medians of the adjusted average annual salaries for the forty-eight states are shown below for the four selected years:

1937-38.....	\$1,073	1945-46.....	\$1,357
1941-42.....	1,079	1947-48.....	1,448

New Mexico, Florida, Texas, and Montana each had an increase of more than \$500 in the adjusted average annual salary. Twenty-two other states show increases of more than \$300. The greatest decreases in

adjusted average salaries occur in California, New Jersey, Massachusetts, and New York. It should be noted that even with these decreases New York and California still rank first and second respectively in average annual salaries both adjusted and unadjusted, and Massachusetts and New Jersey are also in the top ten.

The indications are that real gains in teacher salaries in terms of purchasing power have been made in more than half of the states, and some of the biggest gains have been made in states where salaries were extremely low. To that extent the 1947-48 picture is better than that for 1937-38. These conclusions need to be drawn with great caution, however, because of the conservative nature of the adjustments made. Dr. Harold F. Clark, Economic Analyst of Teachers College, Columbia University, points out that there has actually been a "drop in the relative income of teachers for the nation as a whole."<sup>1</sup>

Table 37 in the Appendix shows the rank of states on the basis of amounts and percentages of gain or loss in adjusted salaries for the ten-year period from 1937-38 to 1947-48.

#### DISTRIBUTION OF SALARIES

Another aspect of the teacher-salary situation is shown by Table 36 in the Appendix and in Chart 18, which give the numbers and percentages of teachers (excluding non-teaching principals and supervisors) in designated salary brackets.

Most states have very few teachers receiving above \$4,000. In fact, there are only nine states with as many as 10 per cent of their teachers in this bracket. These states are given below with the percentages of teachers receiving salaries above \$4,000:

	Per Cent		Per Cent		Per Cent
New York.....	33.9	Michigan.....	18.0	New Jersey.....	12.3
California.....	25.0	Massachusetts.....	15.1	Connecticut.....	12.0
Arizona.....	20.8	Indiana.....	14.4	Illinois.....	10.6

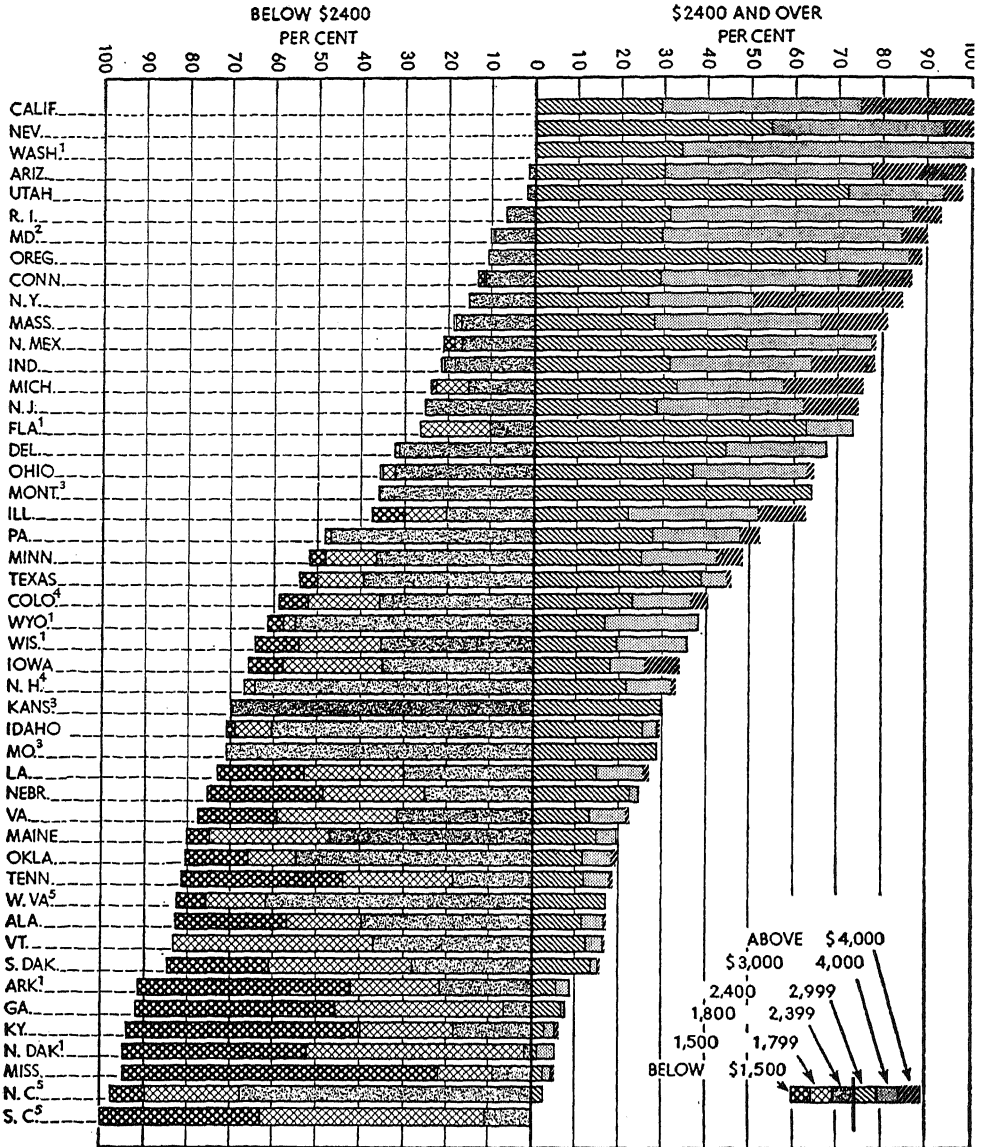
More than half of the teachers in each of the eight following states receive salaries of \$3,000 or higher:

	Per Cent		Per Cent
California.....	71.0	Maryland.....	60.7
Arizona.....	68.7	New York.....	58.4
Washington.....	66.2	Connecticut.....	57.6
Rhode Island.....	61.8	Massachusetts.....	53.6

<sup>1</sup> *School Executive* (November, 1948), p. 77.

# CHART 18

ESTIMATED PERCENTAGES OF TEACHERS IN VARIOUS SALARY BRACKETS IN EACH STATE, 1947-48  
(Based on Table 36 in the Appendix)



<sup>1</sup> Salaries of \$4,000 and above are included in the \$3,000-\$4,000 bracket.

<sup>2</sup> Excludes Baltimore City teachers.

<sup>3</sup> Salaries below \$1,800 included with those between \$1,800 and \$2,399. Salaries of \$3,000 and above are included with those between \$2,400 and \$2,999.

<sup>4</sup> Includes principals and supervisors.

<sup>5</sup> Permissible local supplements are excluded.

In sharp contrast are the following states where less than 5 per cent of teachers receive salaries of \$3,000 or higher:

	Per Cent		Per Cent
Vermont.....	4.7	Kentucky.....	3.3
Maine.....	4.5	Mississippi.....	2.9
North Dakota.....	4.1	Nebraska.....	2.1
Idaho.....	3.8	South Dakota.....	1.9
Arkansas.....	3.3	Georgia.....	0.8

Kansas reports only 2.9 per cent in this bracket, but the computation is based on elementary teachers only and is therefore not included in the foregoing. North Carolina, South Carolina, and West Virginia report no teachers above \$3,000, but their computations do not include permissible local supplements. Missouri and Montana did not separate teachers receiving \$3,000 or more from those receiving between \$2,400 and \$2,999.

Nine states have no salaries below \$1,800 and nine other states have less than 5 per cent of their teachers in these low brackets. In contrast, Mississippi has 72.9 per cent of its teachers receiving salaries of less than \$1,500 and an additional 12.9 per cent receiving salaries between \$1,500 and \$1,799. Other states in which one-fourth or more teachers receive annual salaries of less than \$1,500 are given below. Kansas reported

	Per Cent		Per Cent
Kentucky.....	54.2	Tennessee.....	37.3
Arkansas.....	49.3	South Carolina.....	37.0
Georgia.....	46.6	Nebraska.....	26.5
North Dakota.....	42.7	Alabama.....	26.0

33.6 per cent of elementary teachers receiving salaries below \$1,500. Most of the states with excessively high percentages of teachers in the lower salary brackets are either southern states where the incomes per school-age child are low or states where there are large numbers of extremely small school districts.

Further light is thrown on comparative teachers' salaries among the states by Table 37 in the Appendix, which gives the ranks of the states in percentages of teachers receiving \$2,400 or more as well as the ranks in average annual salaries. A number of discrepancies will be noted in the two rankings. For example, New York is first in average annual salary but tenth in percentage of teachers receiving \$2,400 or more. This is due to the fact that New York's average is affected by the large numbers of teachers, chiefly in metropolitan areas, receiving \$4,000 or

more. The percentage of teachers receiving \$2,400 or more is a better indication of the status of teachers generally than is the average salary for a state. The distribution of salaries as shown in Table 36 is, of course, a much better index than either. Chart 18 gives this information in graphic form.

Information received from a number of states indicates that most salaries below \$1,800 are paid to teachers in rural schools. This is brought out by the information in Table V showing the number of teachers from selected states receiving annual salaries of less than \$1,800 and the numbers receiving salaries of less than \$1,500 in rural and urban districts.

TABLE V

STATE	BELOW \$1,800		BELOW \$1,500	
	Rural	Urban	Rural	Urban
Alabama.....	8,182	632	5,135	181
Georgia.....	17,538	2,192	10,114	635
Kansas.....	3,152§	1,221§	2,358§	383§
Maine.....	1,579	494	207	132
Minnesota.....	2,894	19	714	0
Nebraska.....	4,400	1,550	2,600	550
Ohio.....	1,073	199	96	0
Tennessee.....	11,623	1,239	7,250	378
Virginia.....	8,196	290	3,295	61

§ Includes elementary teachers only.

It is clear that the majority of teachers in the lowest salary brackets are rural teachers. Other evidence indicates that they are chiefly elementary teachers and that many of them are employed in the smaller school districts. It is the same group of teachers which ranks lowest in college preparation. This raises a nice question as to which is cause and which is effect. Certainly there would seem to be little likelihood of attracting well-qualified teachers with salaries below \$1,800.

### PROVISIONS FOR TEACHER WELFARE

Table 38 in the Appendix summarizes information regarding state-wide provisions for sick leave and tenure. Nineteen of the states report some form of state-wide sick-leave benefits. The number of days' sick leave provided with full pay ranges from five to ten for the first year, with eight states reporting the higher figure. In all except one of these nineteen states, unused sick leave may be added to the benefits for

subsequent years. The total number of days allowed to accumulate ranges from twenty to seventy-two.

#### CONTINUING CONTRACT

Thirty-five states report some state-wide provisions governing dismissal of teachers. Nearly half of these have continuing contract laws, providing that a teacher's contract continues from year to year until terminated in accordance with prescribed procedures but without requirement of legal proof of causes for dismissal. Fourteen states report tenure laws which prescribe procedures for dismissal and, except in one case, require legal proof of causes alleged for dismissal. Five states report tenure laws for some districts and continuing contracts for others.

In twenty-four states continuing contracts or tenure provisions apply to all districts and to all certificated teachers within the states. In two others the provisions apply to all districts but only to teachers holding certain types of certificates, and in seven others the laws apply to all teachers in the districts covered but not to all districts.

Under both continuing contract and tenure legislation it is usual to require a number of years' probation before the continuing contract becomes effective. Twelve states require three years of probation, four two years, one four years, one five years, one one to five years, and some do not specify any years of probation.

It is customary to require that notice of dismissal be given before a stated time, usually a month or more before the end of the school year. Another usual requirement is that the cause for dismissal be stated in writing. Twenty-one states have this requirement. Another common provision is the right to a public hearing upon demand. Twenty-two states have this provision. There is a difference of opinion as to whether the school board should be the final judge of the causes alleged for dismissal or whether the dismissed teacher should have the right to demand proof in court of the causes alleged for dismissal. Seventeen states report the latter requirement.

Many who have studied the question think that the essential requirements are for fair dismissal procedures and that it is not desirable to require that causes for dismissal be subject to legal proof. In other words, the school board's responsibility for both appointment and dismissal should be final, subject only to procedures which guarantee the

teacher the right to due notice, a chance to present his side of the case, and an opportunity to appeal to the bar of public opinion and, perhaps, to the state superintendent, state board, or a commission.

#### MINIMUM SALARIES AND RETIREMENT PROVISIONS

Many states have some form of minimum salary or allotment schedule. In these states the minimum salary for a beginning teacher with a Bachelor's degree ranges from \$1,100 in Virginia to \$2,400 in several states. There was no attempt to compile detailed information or evidence on the effects produced by salary schedules.

A fourth teacher-welfare provision regarded as of primary importance by most students of the problem is provision for retirement. A study of retirement benefits was not included in this survey because such provisions are almost universal, and adequate information on this topic is available from other sources.

#### SUMMARY OF FINDINGS

1. Forty-two states require completion of at least four years of college as a prerequisite for certification to teach in high school, while only seventeen states have this requirement for elementary teaching certificates. In thirty-two states the requirements for elementary teaching certificates are lower than those for high school certificates, but the shortage of teachers for elementary schools appears to be as great in states where the requirements for certification are low as in those where they are high.

2. There are wide differences among the states in the proportion of teachers holding college degrees. In California a majority hold Masters' degrees; in thirty-one states a majority hold Bachelors' or higher degrees; but in Iowa less than half of the teachers have completed two years of college, and many states have large numbers of teachers with no college preparation. Only 59 per cent of the teachers in the forty-eight states hold college degrees. The indications are that the majority of teachers without degrees are teaching in elementary schools in rural areas.

3. One of the most alarming symptoms in American education is the wide gap between the number of teachers needed for elementary schools and the number preparing for such teaching. Many states are graduating from teacher-educating institutions less than one-fourth of



the number needed to fill vacancies in the elementary schools. This results in further additions to the large numbers already holding sub-standard certificates.

4. Average annual salaries of teachers have increased sharply during the last ten years. While the increases in teachers' salaries in most states have more than kept pace with the increased cost of living as measured by the Consumers' Price Indices, they have not generally matched the upward trends in personal income, salaries, and wages of other groups. There are only twenty-one states in which a majority of teachers receive salaries as high as \$2,400 a year.

5. All states have some legislation affecting teacher welfare. All states make some provision for teacher retirement; thirty-five states report some type of state-wide provisions governing dismissal of teachers; a majority have minimum salary schedules; and nineteen report state-wide sick-leave benefits.

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## VI

### PROVISIONS FOR SCHOOL PLANT, TRANSPORTATION, AND SUPPLIES

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SCHOOL buildings, equipment, transportation, and supplies are not ends in themselves, but they are important means toward provision of needed educational programs and services. Inadequate buildings, equipment, transportation, or supplies lessen the chances for satisfactory educational programs and may endanger the welfare of children. Careful planning and good business management will insure maximum value for all expenditures for physical facilities.

#### THE SCHOOL PLANT

Facts available from a variety of sources show that there are many communities in practically every state today where a large proportion of the children do not have adequate school plant facilities. In some communities the situation is critical. In others there is no special problem. In some states the situation is much more serious than in others; but in general school plant needs are more acute today than they have been for many years.

The term "school plant" as used here includes not only the classrooms used for instruction but the general and special service rooms, the equipment, the site, and other facilities which may be needed for a satisfactory educational program.

Even before the beginning of the second world war there were serious school plant deficiencies in many communities. Some buildings were obsolete because of age; others because they had been poorly planned and constructed. Moreover, the nation had just gone through a depression during which many communities had difficulty even keeping their schools in operation. These prewar school plant deficiencies were much

more serious in some states and in certain communities in every state than in others. Averages indicate only roughly the extent of the problem in some states. Data from the Biennial Survey of the U.S. Office of Education show that the value of the school plant per pupil in average daily attendance in 1937-38 ranged from \$100 in Tennessee, \$106 in Alabama, and \$109 in Mississippi to \$526 in New Jersey and \$534 in New York. The average for all states was \$319 per pupil.

During the war there was practically no school building construction except in communities in which war-connected developments resulted in such sudden increases in population that many children had no school facilities. Even maintenance was generally neglected throughout the country, partly because of the scarcity of labor and partly because of lack of materials.

Since the close of the war the situation has become still more acute in most states. The differences in value of the school plant per pupil have increased rather than decreased, ranging from an average of only \$121 in Alabama to approximately \$800 in New York. The value of school property for each state is shown in Table 7 in the Appendix. While some communities were able to set aside funds during the war for future school plant construction and others have worked out satisfactory plans since the close of the war, the vast majority of communities have not been in any position to meet their needs. Price levels have increased to the place where building has become prohibitive for many school systems, regardless of the urgency of their problem. To complicate matters still further, the schools are now beginning to be seriously affected by the marked increase in birth rates during the war. As a result of all of these conditions, school plant needs will be even more serious in a few years than they are at present unless vigorous measures to solve the problem are taken in the near future.

## SOME IMPORTANT FACTORS IN THE PRESENT SITUATION

### OBSOLETE AND INADEQUATE FACILITIES

A school plant, like any manufacturing plant, tends to become obsolete with the lapse of time. Moreover, many school buildings now in use were not well planned for educational purposes or were not placed on adequate sites. Every state-wide educational survey which has been made during recent years has called attention to the large proportion of

school buildings constructed before 1920, to the inadequacy of many other school buildings, and to the large number of sites that are too small to meet educational needs. For example, a survey just completed in Indiana shows that 79 per cent of the original structures in that state are of non-fire-resistant construction; that 28.7 per cent of all of the school buildings in the state (not including additions) were constructed prior to 1900 and 66.5 per cent before 1920; and that nearly 60 per cent are located on sites of less than two acres. While this situation varies somewhat from state to state, the survey findings in most states point to conditions somewhat similar to those in Indiana.

Until detailed studies are completed in all states, it will not be possible to determine accurately the proportion of existing school plant facilities which should be replaced or materially altered during the next ten years. On the basis of the state studies which have already been made and of the available facts regarding overcrowded classrooms, especially for the elementary grades in many communities, it seems apparent that either new or materially renovated school plant facilities should be provided within the next ten years for from one-fifth to one-fourth of the children now in the public schools. This would require the equivalent of from 150,000 to 180,000 classrooms and related general and special service room facilities.

#### ADDITIONAL FACILITIES FOR INCREASED ENROLMENTS

Estimates based on birth rates during recent years indicate that within the next ten years additional school plant facilities will have to be provided for between 8,000,000 and 9,000,000 more children than are enrolled in the schools at the present time. There is reasonable expectation that at least 7,500,000 of these additional children will be enrolled in grades 1-12 inclusive of the public schools. To accommodate these children will require a minimum of 250,000 additional classrooms and related school plant facilities. Most of the additional facilities required during the next few years to care for the increased enrolments will be for the elementary grades, but before the end of the ten-year period additional facilities will also be needed for pupils in the high school grades. Furthermore, there has been a trend in a number of states during recent years to provide for kindergartens and junior or community colleges as part of the public school program. If this trend is continued, probably

an additional 40,000 to 50,000 classrooms will have to be provided to accommodate children in these grades. Thus, the problem of providing additional school plant facilities, and at the same time replacing or renovating obsolete buildings, will present many difficulties in practically all states. In fact it seems apparent that few states and communities have thus far begun to develop satisfactory plans for meeting the needs.

#### HIGH BUILDING COSTS

Many communities which had planned to build or modernize their school plants following the war have found it impossible to do so because of increased prices. In October, 1948, the index of school building costs was 186.3,<sup>1</sup> using 1939 costs as 100. The evidence shows that in many communities costs are even higher than indicated by this index.

Bonding capacity is usually related to assessed valuation. However, the assessed valuation in most states has not increased nearly as rapidly as building costs. In fact, in some states the assessed valuation for the current year is very little higher than it was before the depression.

As a result of these developments, many administrative districts are facing a serious dilemma because they do not have sufficient bonding capacity to build the facilities needed. If they do not build, their children will be seriously handicapped by inadequate facilities. If they do build, the proportion of the school budget devoted to paying for the school plant may be so large that other phases of their programs will be handicapped.

#### SMALL SCHOOL DISTRICTS

Under the existing plan of school district organization found in many states, there are extensive areas where the children never can have adequate school plant facilities. If a school district has an area limited to a few square miles and includes within its boundaries only a dozen or so children, the best that can be expected is a one-room school. Even with a hundred or two hundred children, a district will still not be able to afford adequate plant facilities unless it has great wealth. Costs per pupil are much higher for a small number of children than for several hundred children, and under present conditions the construction cost of adequate facilities would be prohibitive in most small districts. An-

<sup>1</sup> Harold F. Clark, *School Executive* (December, 1948), p. 55.

other difficulty is that the tax base in the typical small district is so restricted that the necessary bonds could not be issued or, if issued, could not be sold on a reasonable yield basis.

Essential steps toward solving the school plant problem in many areas include (1) the removal of artificial barriers to the proper location of school buildings and (2) the creation of districts large enough to provide a sound tax base for the issuance of necessary bonds.

#### VARIATIONS IN ABILITY TO PROVIDE FACILITIES

Practically every state survey calls attention to the marked variations within the state in local ability to provide educational programs. These local variations are just as significant for the school plant program. Variations of 100 to 1 are not uncommon in small district states. Even in states having reasonably large school administrative districts, variations of 10, 20, and even 30 to 1 are commonly encountered. Because of these variations, the problem of assuring adequate plant facilities for all the children in a state can never be solved by expecting or requiring each district to provide all of the necessary financial support. Under such a system, many of the children in the least wealthy areas, even when school districts are of adequate size, will be subject to a term of compulsory attendance in inadequate school buildings.

#### BONDING AND TAXING LIMITS

Even when school districts are properly organized there is no direct relationship between the amount needed to construct school buildings and the ability to finance the cost of construction out of local resources. The least wealthy communities are always handicapped to a greater or lesser extent in their efforts to provide satisfactory school plant facilities unless substantial funds are provided from state sources, and they may be hopelessly handicapped when bonding and taxing limits are low.

Some regulation of bond issues for school capital outlay purposes is probably necessary to help avoid the creation of excessive indebtedness or the issuance of large amounts of bonds when buildings could be constructed at least on a partial pay-as-you-go plan. However, some states have imposed so many limitations and regulations on local bonding and taxing powers that urgently needed school plant facilities cannot be provided in many communities.

## INADEQUATE STATE PROVISIONS

Each state, to the extent of its ability, is responsible for taking such steps as are needed to help solve the school plant problem. As will be shown later, few states have thus far faced this problem realistically. If the school district organization is inadequate, if the bonding, taxing, or other limits make it difficult to provide needed facilities, or if the state takes the position that the school plant must be financed entirely from local funds, the problem will only become more acute as additional numbers of children reach school age. Most states need to study this entire situation carefully in order to work out such changes as are necessary to overcome existing handicaps.

## ESTIMATES OF SCHOOL PLANT NEEDS AND COSTS

About one-third of the states report that rather careful studies of school plant needs have been made within the past year or two. However, several of these studies are based on a sampling of the school districts or on data submitted by local school superintendents. Only a few of them have systematically projected the need for additional facilities in terms of a thorough analysis of the existing school plant situation supplemented by a careful study of Bureau of the Census or other reliable estimates of school population and enrolment trends. All states which have not made studies have prepared estimates, but obviously these give only a rough indication of the needs and are not fully comparable. Data submitted by the states regarding school plant needs and estimated costs for the ensuing five years are given in Table 39 in the Appendix.

The estimated number of classrooms needed ranges from 145 in Delaware to 30,640 in New York. The estimated total number needed for forty-two of the states which were able to give estimates is 298,895 for replacements and additional facilities.

The estimated cost of the needed construction during the next five years, as reported by forty-seven of the forty-eight states (all except Virginia) is \$7,595,129,000. The state estimates range from \$3,000,000 in North Dakota to \$1,255,000,000 in California and \$1,261,822,000 in New York.

States were also asked to give available data on construction cost ranges during 1947-48. Only about one-half of the states had any in-

formation on this subject. Furthermore, available data are not fully comparable among states because of differences in construction standards and methods of computing unit costs. This is particularly true of classroom costs which in some cases may have included other related facilities and in other cases included only the actual classroom space.

The cost ranges reported per square foot, per cubic foot, and per classroom unit are given in Table 40 in the Appendix. The median costs per square foot range from a little over \$5.00 in some of the southern states to \$16 in Connecticut. The median costs per cubic foot (probably the most valid unit) range from approximately 50 cents in a few states to about \$1.00 in others. The reported median classroom unit costs range from a little over \$5,000 in a few states to more than \$30,000 in others.

Data previously presented indicate that at least 250,000 classrooms will be needed during the next ten years to care for the increased enrolment in the public schools in grades 1-12; another 40,000 to 50,000 rooms for increased kindergarten and junior college facilities; and 150,000 to 180,000 rooms for replacement of present facilities and relief of overcrowding. Thus the minimum total number of classrooms needed during the next ten years seems to be approximately 440,000 to 480,000, and, in addition to these, the necessary general and special service rooms and other facilities must be provided.

There is, of course, no way of determining what construction costs will be five or ten years from now. Some decrease is probable but a great decrease is hardly to be expected. Present average costs per classroom unit for classrooms alone range from a little less than \$10,000 in some states to well over \$30,000 in others. The cost per classroom unit including all necessary facilities is considerably higher. Even with some decrease the cost per classroom for all facilities will probably not average less than \$20,000 to \$25,000 in most states.

If the lower figure is used, which is probably too conservative, the total minimum amount estimated to be needed for school plant construction during the ten-year period will approximate \$9,000,000,000. If \$25,000 is used, the construction cost will approximate \$11,250,000,000. If bond issues are used to finance most of this construction, as they probably will be in most states, from one-fifth to one-fourth must be



added to the foregoing figures, making the probable total minimum cost \$11,000,000,000 to about \$13,500,000,000.

#### PROVISIONS FOR FINANCING THE PROGRAM

Table 41 in the Appendix gives a summary of the methods of financing school plant construction used by the states. Traditionally school plant financing has been considered a local responsibility in practically all states. During the last few years, however, as additional facts have become known, many states have found it desirable to reconsider this matter. However, there are still twenty-nine states in which all or practically all financial support for school plant construction must come from local sources and chiefly, if not entirely, from the property tax. The other nineteen states provide some state funds which may be used for school plant construction.

Some states still have laws providing that no part of any state aid fund may be used for school buildings. Yet the facts show clearly that the idea that local school systems can satisfactorily provide and maintain their own buildings if the state helps with other phases of the program is no longer tenable. To the contrary, it can be shown that part of the state money used to transport children to inadequate buildings or to pay teachers to try to teach in those buildings may not be spent economically. The time seems to have come when a broadened tax base and the provision of greater equality of school plant facilities must be recognized as essential.

The principal of the state permanent school fund is being used definitely on a loan basis to facilitate school plant construction in only six states (Arkansas, Florida, Minnesota, North Carolina, Virginia, and Wisconsin). In some of those states the interest required is higher than prevailing rates, and consequently the fund offers no real assistance. By using this fund for preferred investment in sound school bond or warrant issues at a low rate of interest, many states might well facilitate needed construction at permanent centers and, at the same time, help to save the taxpayers substantial sums through the reduction of interest rates for school indebtedness.

All states authorize, and in most of them chief reliance is placed on, bond issues by local school systems as a means of financing school plant

construction. In fact in some states so much reliance is placed on financing construction through bond issues that no provision or very limited provision is made for special levies on a pay-as-you-go basis or for including substantial capital outlay funds in the budget. Only about one-half of the states report that special building reserve or pay-as-you-go levies have been authorized by law. The authorized levies range from  $\frac{1}{2}$  mill to any amount voted. Several states that do not authorize a special millage levy permit at least some capital outlay funds to be included in the budget. Some provision to permit school systems which desire to do so to finance part of their construction on at least a partial pay-as-you-go plan would seem to be highly desirable in all states, both from the point of view of economy and of sound financial planning.

#### PROVISIONS RELATING TO BOND ISSUES

Table 42 in the Appendix gives the provisions in the various states relating to school bond issues. While all states authorize local school systems or local units of government to issue bonds for school purposes, the provisions vary greatly. Most states permit bonds to be issued only for capital outlay purposes; a few states, however, permit bonds to be issued for other purposes in addition to capital outlay. About thirty states prescribe specific limits which apply only to school bonds. The limits prescribed in most other states relate to all bonds including school bonds. These limits, however, frequently vary for the different types or classes of districts in a state.

The amount of school bonds which may be issued is usually related to the assessed valuation of property in the school system. In three states (Maryland, Tennessee, and South Carolina) the legislatures commonly determine the maximum amount of bonds which may be authorized for a school system. In Alabama the limitation is related to the funds included in the foundation program for capital outlay purposes rather than to the assessed valuation.

Two states, Kentucky and Indiana, limit the amount of school bonds which may be issued to 2 per cent of the valuation. These are the lowest limits prescribed by any state. It is interesting and perhaps significant to note that these two states are the only ones thus far which are making a serious attempt to use a holding company plan as a means of

avoiding some of the difficulties brought about by the law limitations. The median limitation prescribed by the states is about 7 per cent of the assessed valuation.

Where there is a 2 per cent limit, a district would have to have an assessed valuation of \$7,500,000 and no school indebtedness outstanding to be able to build a school plant costing even \$150,000—which at present costs would provide only from five to seven classrooms in many states. Even with a 5 per cent limit, an assessed valuation of \$3,000,000 would be required for a building costing \$150,000.

It is obvious that the matter of limitations on bond issues is one which should have much further study. Since the need for school plant facilities is not related to assessed valuation, and since the ratio between assessed and actual valuation frequently varies widely among the districts in a state, it would seem that a much better plan could be worked out if a sound program of finance is developed. The Alabama plan of relating indebtedness to the amount included in the foundation program for capital outlay appears to constitute a step in this direction.

In Alabama, New Jersey, Ohio, and Pennsylvania, and sometimes in states where bond issues are authorized by legislative act, a limited amount of bonds may be issued at least in certain types of districts, without a vote of the people. Some such provision would seem to have considerable merit if proper safeguards are provided.

Most states authorize bonds to be issued within the prescribed limits when approved by a majority of the regularly qualified electors participating in the election. However, Arizona, Florida, Louisiana, Michigan, Montana, Texas, and Utah permit only property owners to vote in school bond elections. Colorado and Wyoming require the voters to be taxpayers.

The states requiring more than a majority vote of those participating in the election are: Colorado and Florida—majority of those on the registration list; Iowa, South Dakota, Washington, and West Virginia—60 per cent; Ohio—65 per cent; Kentucky, Missouri, Nebraska, New Hampshire, New York, and North Dakota—two-thirds.

One-half of the states do not require approval of properly authorized and voted bond issues by any state agency (other than validation by the courts). About one-eighth of the states require review or approval by the

state department or state board of education. The remaining states require approval by some state agency such as the state tax commission or the attorney general.

The information summarized above should be sufficient to emphasize the wide range in provisions relating to the issuance of school bonds which have grown up among the states. Undoubtedly some of the existing provisions are desirable, but many of them would appear to serve no useful purpose and others to place needless handicaps on local initiative.

#### STATE AID PROVISIONS

As previously indicated there are now nineteen states which definitely provide or authorize certain state funds to be used for school plant capital outlay purposes. Studies made in several other states during recent years have shown the need for, and stressed the importance of, state financial assistance for capital outlay.

Table 43 in the Appendix explains the state aid provisions for school plant construction found in the various states. This table shows that of the nineteen states providing some financial assistance for capital outlay, the following seven provide only inconsequential amounts or small sums for certain types of buildings: Louisiana, \$75,000 for vocational buildings; Maine, \$10,000 chiefly for surveys and plans; Michigan, a small percentage of a general-purpose fund may be used; Missouri, \$51,000 for closed schools and consolidations; Pennsylvania, \$75,000 for emergencies; Rhode Island, \$12,077 for emergencies; and Vermont, \$15,000 for equipment and small buildings.

New York State has a relatively small fund (the average has been about \$700,000 per year) which can be used only to assist with construction of central schools. The total amount provided is \$450 per pupil (adjusted upward or downward for higher or lower construction costs) minus what the district should provide over a period of years based on 6 per cent of the equalized assessed valuation.

Washington has provided more than \$5,000,000 from state funds per year for several years according to an equalizing plan which is designed ultimately to meet the needs throughout the state. Maryland and Delaware have established somewhat similar funds approximating \$1,500,000 annually each. Ohio has a fund of \$1,000,000 annually which is used to help meet the needs in the least wealthy districts.

Tennessee in 1947-48 provided \$14,456,000 on a temporary plan which has now been revised to assure substantial continuing capital outlay aid somewhat on a foundation program basis.

California has established an emergency fund of \$55,000,000 for the biennium, Mississippi \$3,000,000, and Massachusetts an amount which has not yet been determined. These funds are administered by special commissions as contrasted with the plan used in most states of administering the funds through the state departments of education as other school funds are administered. Connecticut similarly has established an appropriation of \$1,538,158 which is administered by an agency other than the state department of education.

Alabama and Florida are the only states thus far that have included capital outlay aid as a definite part of the comprehensive foundation program. In Alabama, in addition to the amount included in the foundation program, the legislature has provided an emergency fund of \$11,871,000 for the biennium. In Florida the state and local school systems together provide approximately \$7,500,000 a year in accordance with a plan which is designed to assure all school systems sufficient funds over a period of years to meet their school plant needs. For systems that must issue bonds to meet urgent needs, the fund can be used toward retiring the indebtedness, thus helping to equalize the local tax load.

#### STATE SERVICES IN THE SCHOOL PLANT FIELD

Careful school plant planning is always of great importance because of the relative permanence of the investment and the effect of the structure on the educational programs. In these days of high costs it is of special importance. Proper planning requires not only the services of a competent architect who understands school problems, but of educational specialists who understand all of the issues involved. Only a few of the largest local school systems in any state have staffs competent to deal with most of these problems, and even these systems need help on some problems. All systems must have competent assistance from state sources if they are to avoid costly mistakes.

Table 44 in the Appendix shows that only about one-half of the state departments of education have a staff member devoting even a major portion of his time to the school plant field. Yet, if such a person could help to avoid the construction of only one classroom a year where it would

not be needed, or could help to avoid a serious planning mistake in only one building a year in the entire state, he would save at least the equivalent of his salary. States have a real opportunity to promote economy and efficiency by providing competent consultants in the school plant field. Most of them thus far have not taken full advantage of this opportunity.

Authorities who have studied the subject are agreed that all school plant plans should be reviewed by a competent staff member in the state department of education in order to assure good planning from an educational point of view. Even when certain aspects of plans are checked by the state fire marshal or by the state board of health, there is still need to have all plans cleared through the state department of education, which should have opportunity to study them in relationship to the educational program of the school system. Nevertheless there are still nearly half of the states in which this is not being done.

In about one-half of the states the state departments of education are helping to make studies to determine where permanent elementary and secondary school centers should be located. In several of these states, however, state departments are prepared to give only limited and occasional services of this type. In most other states this important responsibility seems to be left entirely to the local school systems, many of which are so inadequate in size they cannot be expected to make such studies. In order to assure adequate planning in preparation for the large construction program which must be undertaken in the near future and to avoid costly mistakes, it would seem of great importance that all states be prepared to carry out state-wide co-operative school plant studies during the next few years similar to those just being completed in Florida.

Most local school systems need competent help in developing plans for financing their capital outlay programs, in the selection and improvement of sites, and in the selection of architects. They need assistance also in obtaining bids and awarding contracts, supervising construction, planning and carrying out operation and maintenance programs, and in practically all other phases of the school plant program. Failure to provide the needed help is likely to result in substantial losses to the taxpayers of the state. Improvement and expansion of

school plant consultative services seems to be one of the important needs facing the states at the present time.

## PUPIL TRANSPORTATION

Pupil transportation is distinctly a modern educational development. Only a little more than a generation ago, very few pupils were being transported at public expense, and only an insignificant portion of the school budget was devoted to transportation. In 1945-46, more than five million public school pupils were transported at a total expenditure of \$129,756,735 and at an average cost of \$25.66 per pupil. The percentages of pupils transported ranged from 37.9 per cent in North Carolina to 2.2 per cent in Nebraska, and the cost per pupil varied from \$11.97 in North Carolina to \$134.80 in Nebraska.

During the past two years the development of pupil transportation has been retarded in some states by the prevalence of small districts and in other states by delays in school consolidation because of high construction costs. Further increases in the number of pupils transported are inevitable as the small, expensive, and inefficient high schools which still exist in large numbers in several states are replaced by more adequate schools.

## SOME IMPORTANT FACTORS RELATING TO TRANSPORTATION

### STATE POLICIES

State policies relating to transportation are still far from uniform. Some states require that all children who live more than a certain distance from a school (usually two or three miles) be transported at public expense or that other satisfactory provisions be made for educating such children. Other states leave this matter entirely to local systems. Some states provide specific financial assistance for transportation; others provide general funds, some of which may be used for transportation; still others make no provision either directly or indirectly for state financial assistance for transportation. Some states specify that state funds can be used only for transporting children who live beyond certain distances from the nearest appropriate school, while other states permit state funds to be used for transporting any children the local systems may desire to transport. Although considerable progress has been made in developing sound policies among the states for certain

phases of transportation, still further attention needs to be given to this problem.

#### SCHOOL DISTRICTS

The extent and cost of transportation are directly affected by the plan of school district organization found in a state. Where districts are small, schools are also likely to be small. Small districts, furthermore, usually use small busses which are expensive to operate because of the limited number of pupils transported. Maintenance costs are also likely to be high because of the small number of busses involved and the difficulty of developing an economical program. A study of the existing facts and conditions indicates clearly that a satisfactory and efficient transportation program cannot be worked out in many parts of states that have small school districts until a better plan of district organization is developed. The establishment of districts of more adequate size will be an important factor in making possible the improvement of the transportation program.

#### ROAD CONDITIONS

The cost and even the practicability of providing transportation are directly affected by road conditions. In areas where roads are unimproved, especially in regions of heavy precipitation, busses are likely to be expensive to operate if transportation is possible at all. Studies have shown that the cost of operating busses, including depreciation, is much greater for routes over unpaved roads than over paved roads and is likely to be especially high where busses must be operated over unimproved roads. Further improvement in road conditions in many areas is necessary before satisfactory and economical transportation can be provided for all children who should be transported.

#### OWNERSHIP OF BUSES

In some states most of the busses are owned and operated by private contractors. In other states most busses are owned and operated by the school systems. Studies show that the plan of ownership and operation is likely to be a significant factor in determining costs. Public ownership and operation can be either efficient or inefficient, but when properly developed can result in substantial reductions in cost and improvements in operation. Economies are possible in larger districts when busses are purchased at fleet prices rather than at retail prices. Additional savings should result from efficient maintenance programs.



## SAFETY

Safety of school transportation should be of great concern to all states and local school systems. Pupils are required to attend school and in many rural areas have no choice but to ride the busses which are provided. Most states have established some essential minimum safety standards. Other states, however, have left this important matter entirely, or practically entirely, to local school systems. Studies show that there are a number of minimum safety standards which should be prescribed in every state in the interest of providing needed safeguards for transported pupils.

## STATE PLANS FOR FINANCING TRANSPORTATION

Most states have done more to assist in financing the transportation programs of local school systems than to assist in financing their building programs. State aid for transportation is now well established in all but eight states as shown by Table 45 in the Appendix. Eighteen states provide aid through special-purpose flat-grants, sixteen as parts of their foundation programs, two through special-purpose equalization funds, and four through some combinations of the above. The proportions of transportation costs borne by the states and the formulas used for the distribution of funds vary widely.

The table shows that eleven states still undertake to pay or reimburse local school systems for a percentage or all of their transportation expenditures. This plan helps to care for the burden of transportation support but has some serious weaknesses. The efficiency with which transportation programs are operated often varies greatly from one school system to another. Some school systems spend more than can reasonably be justified, while others take steps to assure a maximum of economy. Reimbursement for any percentage of actual expenditures tends to reward extravagance and inefficiency, and the higher the percentage of reimbursement the greater the potential reward.

In an effort to avoid this difficulty, some seventeen states have established standards for reimbursement or payment. When these standards are based on careful cost analyses of efficient practices, they are likely to be reasonably sound and consequently to constitute an improvement over any subjective plan of providing state aid. However, when payment is based on allowable costs or on a certain percentage of such

costs, the more wealthy school systems tend to receive greater assistance in proportion to their actual needs than the less wealthy.

Several other bases for assistance with transportation costs are used in a number of states. A fixed allowance per teacher or per school is not equitable because transportation need is not necessarily related to the number of teachers or schools. A flat amount per pupil (still used in several states) is not equitable because it costs much more to transport pupils in areas of sparse population and poor roads than in densely populated areas where most of the roads are paved.

It seems clear that transportation aid should be based largely on the equalization principle whether such aid is provided through a separate fund or through a foundation program fund. Each school system should be expected to provide support in proportion to its ability, and the state should provide the balance required to meet the needs as established by an objective formula.

Several studies have shown that density of transported population and road conditions are the two factors which are most significant in determining justifiable cost variations within a state, and reasonably equitable formulas based on those factors are now being used in eight states.

#### ADMINISTRATION OF THE TRANSPORTATION PROGRAM

Economy is essential in transportation to avoid spending an unjustifiably large proportion of the total school budget for this purpose.

Several studies have shown (1) that greater economy can be expected when local school administrative units operating transportation programs are large enough to need a fleet of at least 16 to 20 busses, and (2) that public ownership and operation can be much more economical than private ownership when administrative units of adequate size have been established.

Substantial savings have been made in a number of states in the purchase of busses. North Carolina has within the past year purchased a fleet of busses for its schools at an average price of from \$300 to \$1,000 per bus less than the price paid for individual busses in many school systems. A few other states have attained somewhat similar economies through a co-operative plan for fleet purchases.

New York, Alabama, and a few other states have found it possible to effect substantial savings in purchasing gasoline, tires, and other sup-

plies and equipment by a system of state bids and contracts from which local school systems operating their own fleets can receive the benefits. Substantial economies are likewise being effected through good public maintenance programs in some school systems in nearly every state. If such economies are possible in those instances, they should be attainable in others.

#### STATE SERVICES FOR TRANSPORTATION

Fewer than one-half of the states have at least one full-time person on the state department staff whose major responsibility is in the field of transportation. There are so many problems in this area with which local school systems need assistance, and there are so many possibilities of improving economy, efficiency, and safety that it would seem that all states could benefit materially by providing competent services in this field.

Apparently more has been done by the states in establishing minimum standards for school bus bodies and chassis than in connection with any other phase of transportation. Many of these provisions have grown out of national conferences held during recent years at which proposed standards have been developed and agreed upon. Practically all states prescribe at least some minimum standards for busses which are to be used for school transportation. Approximately half of the states either prescribe standards for school bus routes or have the responsibility for approving routes that are to be used. Problems in this area seem to be especially acute in states having small districts where there is likely to be duplication of bus routes and competition among districts for transportation of pupils.

Definite provisions have been made to assist school systems in purchasing busses in a number of states. North Carolina purchases all busses which are needed to replace busses originally purchased by local school systems, but the original purchases must still be made by the local school systems involved. Oklahoma has recently provided a revolving fund which is available to needy school districts for purchasing busses. A number of other states permit state funds to be used to assist in the purchase of busses which are needed. In several states local school systems are authorized to issue short-term loans or bonds to finance the purchase of busses. Some states authorize special tax levies when necessary to be used for this purpose, while in a number of states funds re-

quired for the purchase of busses must be included in current budgets without any provisions either for loans or special levies.

Adequate provision for financing the purchase of busses is essential in any satisfactory program of education. Properly developed state aid plans which include an allowance for depreciation of busses, especially when such funds may be supplemented by short-term loans, should make it possible for local school systems to work out plans for purchasing busses, when needed, without an undue burden on their current budgets. State assistance in obtaining bids and providing co-operative purchasing is now recognized in a number of states as a desirable procedure in assuring economies.

## TEXTBOOKS AND OTHER SCHOOL SUPPLIES

### STATE PROVISIONS FOR TEXTBOOKS

Table 46 in the Appendix shows that approximately one-third of the states now provide textbooks at state expense or provide funds for textbooks at least for certain grades. About one-half of these states (or one-sixth of all states) furnish textbooks or funds for purchase of textbooks for all grades, while the others provide books for only the elementary grades. However, most of the states that do not provide for textbooks through the use of state funds report that at least part, and in many cases practically all, of the local school systems furnish necessary textbooks at public expense. Nearly one-half of the states either adopt or have an approved list of textbooks, while the others leave the matter of selection of textbooks to the local school systems.

Many school systems throughout the country have found it necessary to develop plans for providing school books at public expense for at least part of the children. In the less wealthy communities and cities the problem is more serious than it is in those with greater wealth. In times of depression the problem tends to become more acute in a larger proportion of the communities and for a larger proportion of the children than in times of prosperity. Provision of textbooks at public expense, either by states or by local school systems, is designed to help solve this problem. Under optimum conditions, it can result in substantial savings to the taxpayers as well as benefit to the pupils. Under undesirable conditions, it can be so dominated by politics that it largely ignores possible economies on the one hand and the needs of the pupils on the

other. It is essential that any plan for supplying textbooks at public expense provides for selection on the basis of educational needs as determined by qualified educators and for purchase on a sound business basis.

Teachers in the better school systems now tend to encourage use of several books by each class rather than to rely on one textbook alone. This fact helps to explain why most states that adopt textbooks use a multiple adoption plan (two or more books per class or subject) instead of specifying only one book per class.

In the interest of helping to assure some desirable uniformity, a number of states that do not make formal adoptions prepare lists of approved books. Other states do not even go this far, but issue only course of study suggestions to teachers for guidance in their work.

#### OTHER SCHOOL SUPPLIES

While approximately one-third of the states provide textbooks at state expense, only a relatively small number undertake to provide other school supplies or equipment through the state. Several states provide films and audio-visual materials which are made available to local school systems without cost to them except for postage. Virginia has recently used over a million dollars in providing equipment and supplies in this field. Louisiana has undertaken to provide all necessary instructional materials for pupils in non-public as well as in public schools at state expense. Several other states have made a beginning toward supplying films and other audio-visual supplies for the public schools. A few states provide library books or funds for the purchase of library books, as well as textbooks. In the interest of economy and uniformity, several states provide teachers' registers, financial accounting forms, report forms, and similar materials for local school systems. However, some states still provide very few of these basic forms. It would seem that the possibilities of using state funds to attain maximum economy and efficiency in this area have not yet been fully realized.

As shown by Table 47 in the Appendix, about one-fifth of the states have established some plan for obtaining state bids which may be used by local school systems as a basis for purchasing frequently used equipment and supplies at substantial savings, commonly ranging from 15 to 25 per cent. This co-operative plan is more frequently used in the field

of school transportation than in any other area. In view of the potential economies in co-operative purchasing, it is rather surprising that the plan has not been used in more areas and by a larger proportion of the states.

Many state laws require that bids be obtained by local school systems for all purchases costing more than certain amounts (frequently from \$300 to \$500). Many of the larger school systems in every state are in position to prepare specifications, obtain competitive bids, and purchase supplies and materials in quantity, thus effecting substantial savings. Most of the smaller districts, however, are not in position to prepare specifications and consequently are not likely to be able to obtain bids that are actually competitive. Partly because of this fact and partly because so many school systems are so small that they do not need large quantities of supplies, most purchases are made at retail prices except in the larger districts.

Many benefits could be realized from competent state assistance in preparing specifications, obtaining bids, and even in testing materials that are purchased. Very few states thus far have set up any plan for giving such services.

Except for items such as records and reports used by all school systems, and except for films and similar materials commonly used by small school systems only a few times during a year, most states seem to have moved in the direction of obtaining bids as a basis for the co-operative purchase of supplies and materials by local school systems rather than in the direction of state purchase of such items. While some economies might be attained through state purchase of certain materials, there also are likely to be a number of disadvantages in many states. A system of obtaining state bids enables local school systems to purchase items at state contract prices and still gives them wide discretion in selecting materials.

## SUMMARY OF FINDINGS

1. School plant deficiencies which were rather serious before the war in many states and communities have become much more acute during recent years because of deferred construction and rapidly increasing enrolments. In 1937-38 the average school plant value ranged from

approximately \$100 per pupil in three states to more than \$500 in two states. By 1947-48 the range in average value per pupil had increased rather than decreased.

2. Estimates submitted by forty-two of the forty-eight states indicate that at least 298,895 new classrooms and related facilities should be constructed in those states during the next five years. The amount estimated by all states except Virginia for school plant construction during this period is \$7,595,129,000. Information from other sources, as summarized below, indicates that the estimates submitted by a number of states are probably too conservative.

3. Bureau of Census estimates indicate that in ten years there will probably be at least 7,500,000 more children in grades 1-12 of the public schools than are now enrolled. To provide facilities for these children, to provide for additional kindergarten and junior college needs and to replace obsolete and inadequate facilities will probably require about 450,000 additional classrooms during this period. It would seem, therefore, that at least \$9,000,000,000 and probably as much as \$11,250,000,000 will be needed for school plant facilities within the next ten years. This does not include the amount which will be required to pay interest and carrying charges on the school bond issues which will be necessary in many situations.

4. The problem of providing adequate school plant facilities is complicated: (1) by high construction costs—now about 186 per cent of 1939 costs, (2) by the exceedingly small districts found in many states, (3) by low bonding and taxing limits in some states, and (4) by the limited wealth and resources of many local school systems in every state.

5. Several states have recognized that a program of state financial assistance for capital outlay is necessary and are providing such assistance either through special funds or as part of the foundation program. However, in twenty-nine states, all financial support for school plant construction must still come from local sources.

6. The importance of establishing reasonable standards for school plant construction and of providing competent consultative services for local school systems has been recognized by several states. A number of states provide some assistance through surveys or studies in the selection of school centers and sites, and half of the states assist in the

preparation of plans for small buildings. Relatively few states have a sufficient number of competent specialists in the school plant field to provide all of the services urgently needed by local school systems.

7. About forty states have provided some form of financial assistance for transportation either through a special fund or through provisions in foundation programs. However, satisfactory bases for determining need and providing assistance have been established in only a small proportion of the states.

8. Some states have taken steps which have resulted in substantial savings in the cost of busses, equipment, supplies, and maintenance. In other states this problem seems to have been given very little attention. The small districts found in many states complicate the problem of providing adequate transportation at an economical cost.

9. Most states have made substantial progress in developing satisfactory minimum standards for school busses, but fewer than one-half of the states have one or more full-time persons with major responsibility in the field of transportation.

10. Approximately one-third of the states provide textbooks wholly or partly at state expense. About half of these states furnish textbooks or contribute to the purchase of textbooks for all grades, while others participate in the purchase of books for elementary grades only.

11. Many states adopt textbooks for state-wide use; other states prepare lists of approved books to guide school systems in selection of textbooks. Most states that adopt textbooks now use a multiple adoption plan so that local systems may select basic books from two or more on the state list for each subject.

12. A plan of state purchase and distribution of school equipment and supplies is used in very few states; and even in these, state purchasing is limited usually to films, audio-visual supplies, and a few other items. A more general form of state participation in provision of school supplies and equipment is through obtaining state bids as a basis for local purchase. About one-fifth of the states have established plans for obtaining state bids on frequently used equipment and supplies. This system has resulted in substantial savings in several states.



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## VII

### AN EXAMINATION OF SCHOOL FINANCE PRACTICES

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MANY different school finance practices have developed among the forty-eight states during the past century. Some of these grew up years ago and have been continued regardless of vastly changed educational and economic conditions. Others have resulted from the efforts of special interest groups concerned with only one phase of the school program. Still others have been adopted as a result of careful studies showing the needs to be met and outlining the procedures which should result in meeting those needs satisfactorily.

Every state school finance program should: (1) help to assure reasonably adequate and well-rounded educational opportunities for all children and youth throughout the state; and (2) be based on a system of taxation and administration which assures that the burden of support will be equitably distributed among all types and classes of citizens and taxing units. In addition to promoting these two major objectives, the best school finance practices encourage desirable local initiative and responsibility, promote bona fide economy and efficiency, and facilitate educational progress. Good finance programs also lend themselves to, and provide for, objective and impartial application and administration.

Some of the finance practices which have been developed in the various states contribute directly to the attainment of these objectives; others contribute very little; and some may even have a negative effect. It is desirable in every state that each existing and proposed practice be analyzed in light of these objectives to determine its contribution to, and its effect on, the entire situation.

## SOURCES OF FUNDS FOR SCHOOL SUPPORT

In all states some funds for school support are now received from federal sources, some from state sources, and some from county or local or both county and local sources. Likewise in all states some funds for school support are now received from property taxes and some from other tax sources.

## RECEIPTS BY GOVERNMENTAL SOURCES

Table 48 in the Appendix gives for each state the percentage of school revenues derived from each governmental source in 1937-38 and in 1947-48. The percentages used in this table are based on revenues received for the schools and state departments of education from governmental sources—in accordance with the plan used in the U.S. Office of Education Biennial Report. Federal school lunch funds and federal funds for veterans' education are not included, partly because these funds are theoretically provided for individuals rather than schools, and partly because inclusion of these funds would mean that percentages for 1947-48 would not be comparable with percentages for 1937-38.

## FEDERAL FUNDS

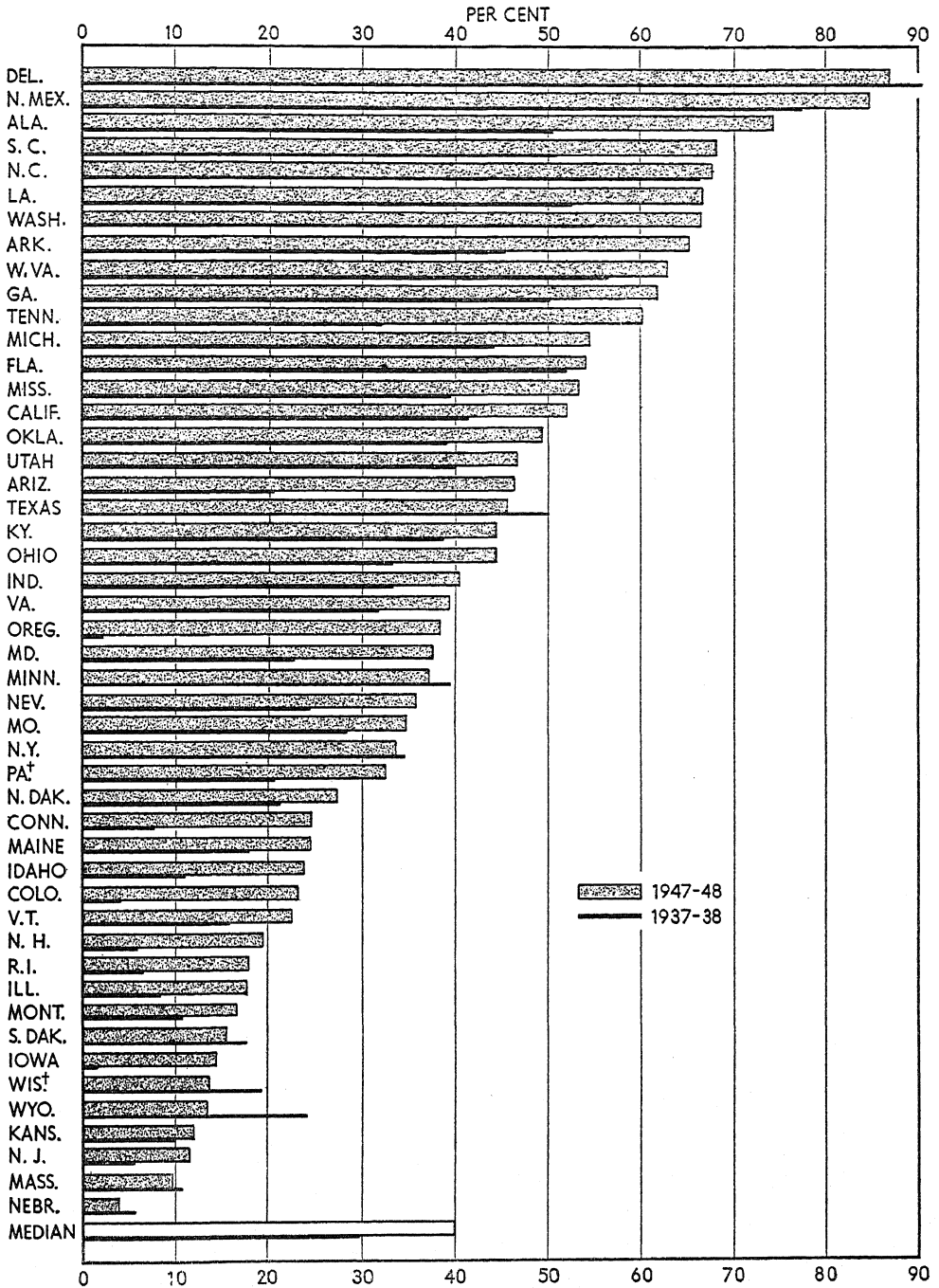
The percentage of total school revenues received by the states from federal sources is quite limited, usually ranging from less than 1 per cent to a little more than 2 per cent of the total. Practically all of the federal funds provided directly for schools are for vocational education and vocational rehabilitation (other than school lunch and veterans' education funds). In some states the schools receive some federal forest and other similar funds from federal sources, but these in reality are payments in lieu of taxes for certain lands owned by the federal government.

## STATE FUNDS

The percentage of receipts derived from state sources has increased materially in most states during the past ten years as shown by Chart 19. It now ranges from 3.9 per cent of the total in Nebraska (or 1.1 per cent if the temporary school fund is classified as local, following the interpretation of the state supreme court) to 84.9 per cent in New Mexico and 87 per cent in Delaware. The average percentage of receipts derived from state sources has increased during the past ten years from 29.6 per cent in 1937-38 to at least 39.8 per cent in 1947-48.

# CHART 19

PERCENTAGE OF PUBLIC SCHOOL REVENUE RECEIPTS DERIVED FROM STATE SOURCES  
IN EACH STATE, 1937-38 AND 1947-48  
(Based on Table 48 in the Appendix)



<sup>†</sup> 1946-47 data.

In each of the twelve states listed below less than 20 per cent of the public school revenues is derived from state sources:

	Per Cent		Per Cent
Nebraska.....	3.9	Iowa.....	14.2
Massachusetts.....	9.7	South Dakota.....	15.4
New Jersey.....	11.5	Montana.....	16.6
Kansas.....	11.9	Illinois.....	17.6
Wyoming.....	13.2	Rhode Island.....	17.8
Wisconsin.....	13.6	New Hampshire.....	19.2

Each of the following eleven states now provides more than 60 per cent of all revenues for public schools from state sources:

	Per Cent		Per Cent
Delaware.....	87.0	Washington.....	66.6
New Mexico.....	84.9	Arkansas.....	65.2
Alabama.....	74.4	West Virginia.....	62.8
South Carolina.....	68.2	Georgia.....	61.8
North Carolina.....	67.9	Tennessee.....	60.2
Louisiana.....	66.8		

#### COUNTY AND LOCAL FUNDS

The percentage of revenues from county and local sources likewise varies greatly. It is low in states such as Delaware and New Mexico where a large percentage of revenues is derived from state sources, and high in states such as Nebraska, Massachusetts, New Jersey, and Kansas where the state percentage is small. Thirteen states report no school revenues from county sources, and eleven others report less than 2 per cent of the total derived from county sources. On the other hand several of the county unit states receive practically no school revenues from local units smaller than the county.

The following ten states receive larger percentages of their school revenues from county than from district or local sources (in Kentucky and South Carolina, the county and local revenues have not all been reported separately):

Alabama	Maryland	Tennessee
Florida	New Mexico	Virginia
Georgia	North Carolina	West Virginia
Louisiana		

#### EXTENT OF STATE SUPPORT

The percentage of school revenues which should be provided from state sources as contrasted with the percentage from county and local sources has long been a matter of discussion. Most states have now recognized in practice that a rather substantial percentage should come

from state sources in order to assure adequate educational opportunities for all children on the one hand and to broaden the tax base on the other. Just how large the percentage from state sources should be depends on many factors which vary somewhat from state to state.

Some states have undertaken to provide complete state support for a prescribed minimum or foundation program which includes the features considered most essential. Complete state support of a prescribed program may broaden the tax base and help to assure minimum opportunities for all children, but it also seems to tend to weaken local initiative and responsibility and make it more difficult to maintain desirable local interest in the schools. Furthermore, in order to assure a maximum of efficiency and economy through such a program, the state may tend to establish many detailed controls that are likely to handicap the local school program. The evidence seems to indicate that better results can be attained when the foundation program is supported on a partnership plan by revenues derived from all appropriate governmental sources including both state and local funds. Proposals for complete state support of any or all phases of the school program should, therefore, be studied with great care and evaluated in light of all of the problems that may be involved.

#### RECEIPTS FROM PROPERTY TAXES AND FROM OTHER SOURCES

A few generations ago practically all funds for the support of schools were derived from real property taxes in most states. There are now so many different types of wealth and bases of income that ability to support an educational program is no longer satisfactorily measured or utilized by property taxes alone.

When states first began to provide funds for schools from state sources, many of them relied, in part at least, on the proceeds from state property taxes. During recent years, most states have eliminated the property tax as a source of state school revenue. In fact, only nine states (Alabama, Arkansas, Indiana, Louisiana, Nevada, New Mexico, Tennessee, Texas, and Utah) report any portion of the state school revenues derived from state property taxes. In all of these except Utah the percentage derived from property taxes is relatively small. However, the property tax is still used as the chief source of local school revenue in most states.

There is still considerable variation in the percentages of state and local revenues for schools (not including federal funds or funds for the support of state departments of education) derived from state, county, and local property taxes and from other state, county, and local sources. The percentages of revenues derived from these various sources are given in Table 49 in the Appendix.

The percentage of all school revenues derived from the property tax in each state is shown in Chart 20. It ranges from less than 20 per cent in three states to more than 80 per cent in nine states. In Delaware only 11.2 per cent of the school revenues come from property taxes, in New Mexico 15.2 per cent, and in North Carolina 17.8 per cent. On the other hand, in Massachusetts it is estimated that 89.6 per cent of all school revenues still come from property taxes, in Nebraska 88.5 per cent, in Kansas 87.9 per cent, in New Jersey 87.2 per cent, in Iowa 84.4 per cent, in Illinois 84.3 per cent, in Wisconsin 82.4 per cent, in Rhode Island 81.1 per cent, and in Montana 80.9 per cent.

It is obvious that there has been a distinct tendency in most states to broaden the tax base for the support of schools and to decrease the proportion of the total income derived from property taxes. This trend will probably sooner or later affect other states in which a relatively large proportion of the total support for schools still comes from property taxes.

### SOURCES OF STATE SCHOOL REVENUES

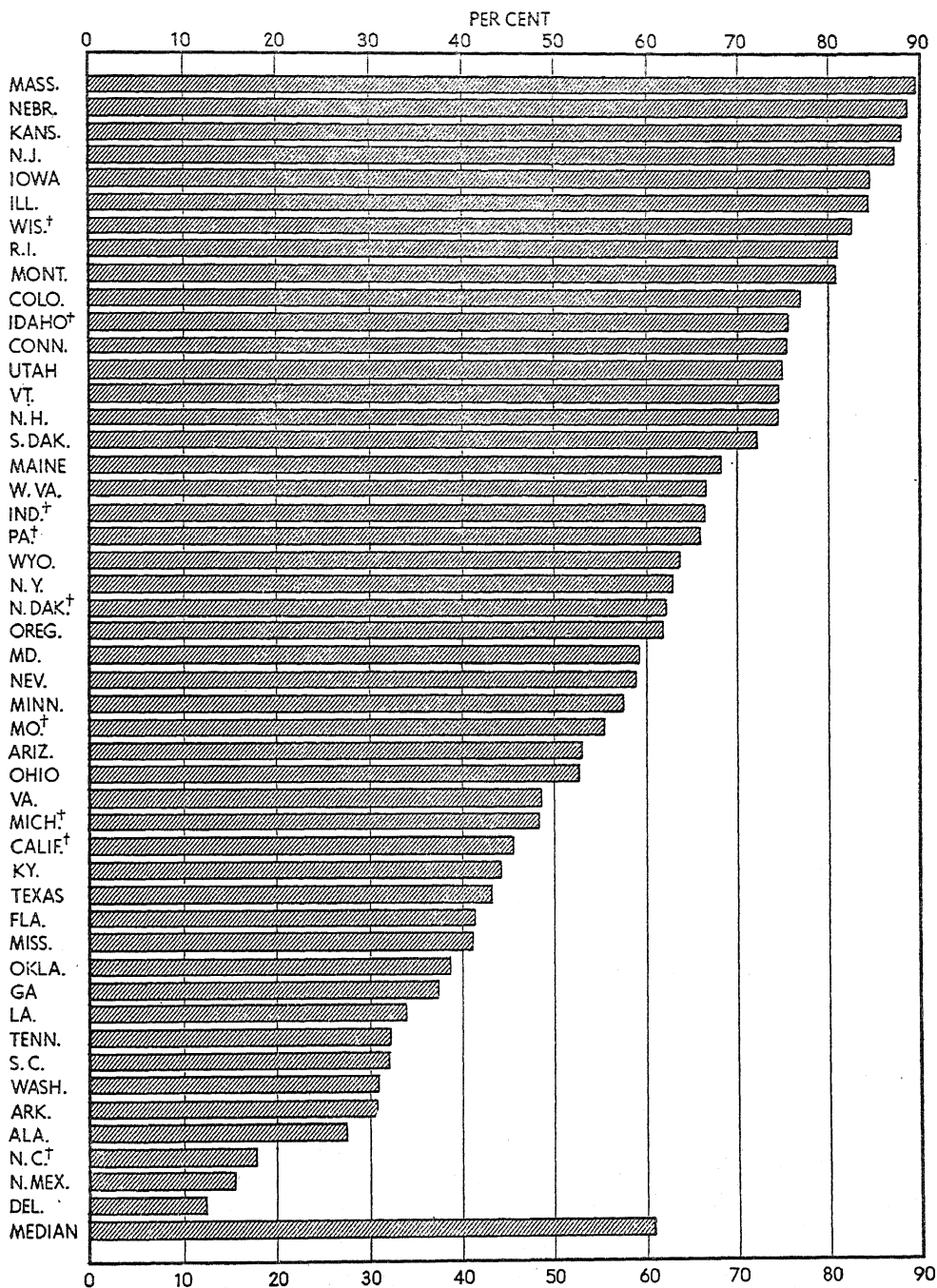
Regardless of the source of state funds for the schools, it is essential that the appropriations be adequate to meet the needs. It is equally important that the revenues be sufficient to permit the appropriations to be paid in full. If programs are planned and put into operation on the basis of appropriations made by the legislature and it later develops that revenues are not sufficient to permit the appropriations to be paid in full, the result is likely to be a marked loss of efficiency and general disturbance to the school program.

Sources of school revenues should be sufficiently stable to encourage long-time planning and flexible enough to provide for improved school services or to meet the needs of an increasing school population. This in general means that school support should be derived from a broad rather than from a narrow tax base and that revenues should accrue and be available for school purposes throughout the year rather than only at

CHART 20

PERCENTAGE OF PUBLIC SCHOOL REVENUE RECEIPTS DERIVED FROM PROPERTY  
TAXES IN EACH STATE, 1947-48

(Based on Table 49 in the Appendix)



† 1946-47 data.

one or two peak periods during the year. It also means that appropriations, whenever possible, should be on a unit (pupil or classroom) basis rather than on a fixed sum basis, and that local systems should have sufficient local taxing leeway beyond the foundation or basic program to provide for needed expansions and improvements. A fixed state appropriation which is barely sufficient to meet the needs at the beginning of a biennium will be totally inadequate before the close of the biennium if the school population has increased sufficiently to cause a decrease in the amount available per unit. The program must then be curtailed unless the difference can be provided through expanded local tax revenues. A unit appropriation, provided the unit is properly defined and the appropriation is adequate, means that funds should be available to permit the program to be carried on without the handicaps resulting from the amount per unit having to be reduced.

Table 50 in the Appendix gives the amounts and percentages of state revenues for public elementary and secondary school purposes derived from permanent school fund income, from earmarked taxes, and from legislative appropriations from the general fund.

#### PERMANENT SCHOOL FUND INCOME

Although there was a time when many states assumed that most of the state revenues for school support would be derived largely from the permanent school funds, that idea has long since been abandoned. All but four of the states (Georgia, Maryland, New Hampshire, and South Carolina) report a permanent school fund of some type. In eight states (Alabama, Illinois, Kentucky, Louisiana, Michigan, Mississippi, Ohio, and Tennessee) the permanent fund exists only, or largely, as a perpetual debt on which interest is paid by legislative appropriations from current revenues. In a number of other states the permanent school fund principal is relatively small.

Practically all state constitutions provide that only the income from the permanent school fund principal can be used for the support of the current school program. Since in most cases this income is relatively small in the light of present-day school needs, by far the larger percentage of revenues for support of school programs is derived from current tax sources.

The percentage of state school revenues derived from permanent



school fund income is less than 2 per cent in thirty states. The median for all states is 1.1 per cent. Only seven states (Colorado 10.0 per cent, Minnesota 11.9 per cent, Montana 34.5 per cent, Nebraska 73.0 per cent, New Mexico 12.5 per cent, North Dakota 22.2 per cent, South Dakota 23.3 per cent, and Wyoming 35.8 per cent) receive 10 per cent or more of their total state revenues for schools from the permanent fund income, and most of these provide relatively small appropriations from state funds for schools.

#### APPROPRIATIONS FROM GENERAL FUND VERSUS EARMARKED TAX SOURCES

In many states the tendency during recent years has been to provide appropriations for schools from the general fund rather than from earmarked tax revenues, although in some states, because of special conditions, just the opposite tendency is noted. In only three states (Minnesota, New Mexico, and North Dakota) are all the appropriations made from earmarked tax sources and the permanent fund income. In twenty-two states there are no appropriations for schools based on earmarked tax revenues. In three states (Florida, Oregon, and Tennessee), while some revenue sources are earmarked these revenues go into the general fund from which the school appropriations are made. In eight other states less than 10 per cent comes from earmarked taxes. In several states, notably Louisiana, Michigan, and Texas, tax sources providing rather substantial revenues are earmarked for schools by the constitutions. State property taxes are also earmarked for school revenues by some state constitutions. In most other states the earmarking is provided by legislative acts.

#### KINDS OF STATE SCHOOL FUNDS OR APPROPRIATIONS

State school funds or appropriations may be classified on several bases. On the basis of *use permitted*, appropriations may be made for: (1) general school purposes (unrestricted); (2) limited general purposes (restricted to current expense items as in New Jersey or even to elementary school or to secondary school current expense as in several states); or (3) special purposes (as for transportation). On the basis of the *local tax effort required for participation*, appropriations may be: (1) flat grants (requiring no local effort); (2) equalizing or foundation program funds

(providing the difference between the amount available from a uniform local tax effort based on ability and the objectively determined cost of the program); or (3) matching, reimbursement, or supplementary funds.

Using a combination of the bases listed above, an analysis was made to determine the number of different funds or appropriations and the percentage of all state aid in each state provided through: (1) general-purpose flat-grant appropriations; (2) general-purpose equalizing or foundation program funds; (3) special-purpose equalizing or foundation program funds; and (4) special-purpose flat-grant, reimbursement, or matching funds.

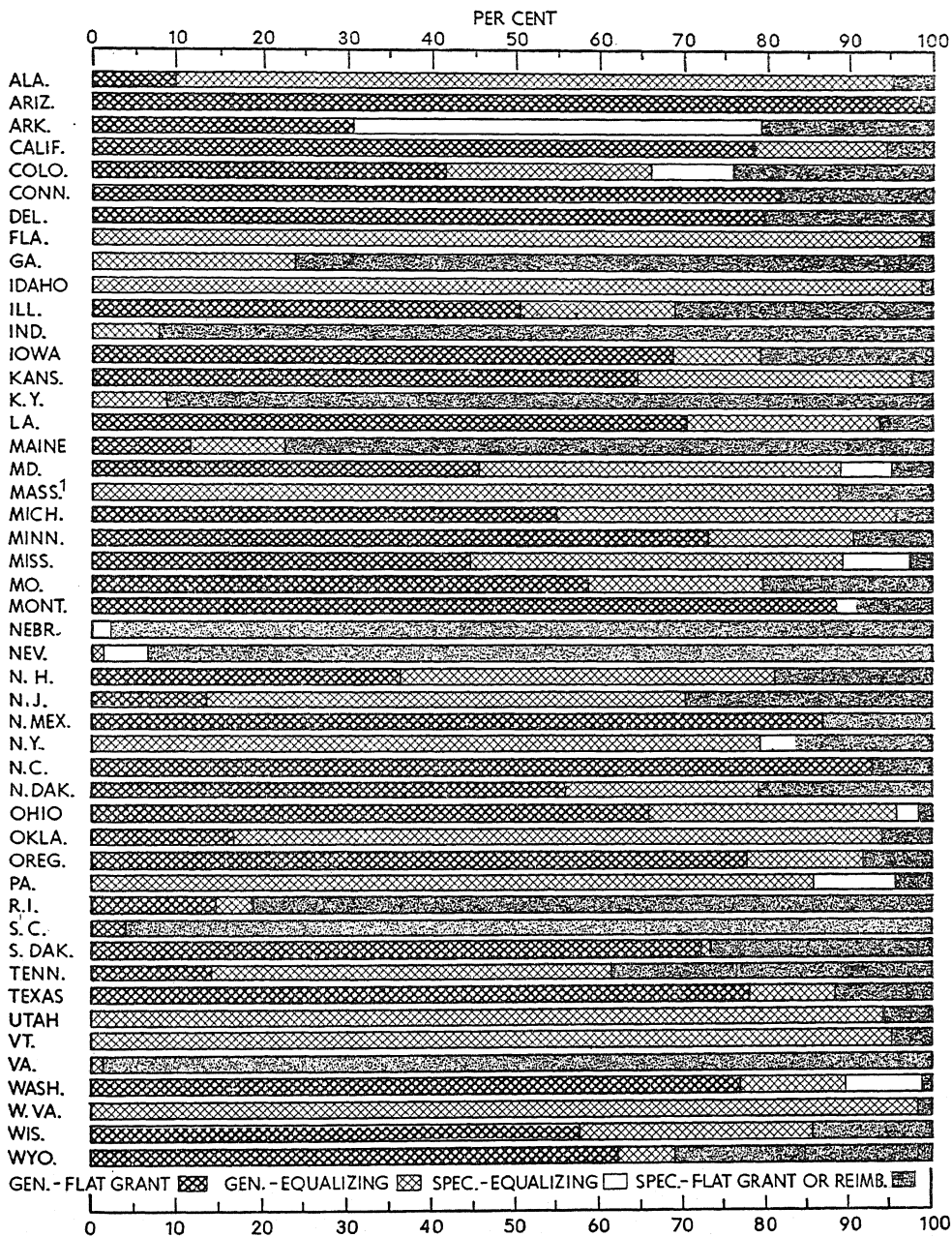
A summary of this analysis is given in Table 51 in the Appendix. The number of different state funds ranges from two each in Florida and Idaho to ten or more each in California, Illinois, Iowa, Maine, Michigan, Minnesota, Missouri, New Jersey, Pennsylvania, Rhode Island, and Virginia. In several cases where there are a number of different funds, some of the funds amount to only a few hundred or a few thousand dollars.

Chart 21 shows that some states depend almost entirely on general-purpose flat-grant funds. Arizona and North Carolina provide more than 90 per cent of all state aid through such funds. The states which provide more than 90 per cent of all state aid through special-purpose flat-grant or reimbursement funds (chiefly for teachers' salaries, transportation, and special education) are: Indiana, Kentucky, Nebraska, Nevada, South Carolina, and Virginia. Fourteen states provide special-purpose equalizing funds and about thirty-nine states have general-purpose equalizing funds of some type. In Florida and Idaho 98.6 per cent, in West Virginia 98.8 per cent, in Vermont 95.5 per cent, and in Utah 94.4 per cent of all state appropriations for schools are provided through one general-purpose equalizing fund.

The cumulative effect of the various funds and appropriations provided by each state for schools depends to a great extent on the practices used in distributing the funds. In some states the effect tends to be reasonably satisfactory; in others it is definitely unsatisfactory. This cumulative effect should be a matter of special interest and concern in each state.

When the practices used by the states in appropriating and distribut-

CHART 21  
 PERCENTAGES OF STATE AID ACCORDING TO MAJOR KINDS OF  
 FUNDS IN EACH STATE, 1947-48  
 (Based on Table 51 in the Appendix)



<sup>1</sup> 1948-49 data.

ing school funds are studied in detail, it becomes evident that the present situation in many states is far from desirable. Some states have so many different funds distributed on so many different bases, or such a large proportion of the total distributed on unsatisfactory bases, that some major revisions will undoubtedly be necessary before their school finance programs can be considered sound or adequate.

It is important to recognize that school finance programs need no longer be left to chance or guesswork. Techniques are now available which make it possible to work out in every state a defensible program which will assure that the major objectives of a sound school finance plan will be attained. The importance of making systematic studies of state school finance programs and of effecting needed improvements can hardly be overemphasized.

#### GENERAL-PURPOSE FLAT-GRANT FUNDS

At least thirty-four states still have some type of general-purpose flat-grant fund or appropriation which is provided without any reference to the effort which is or should be made by any local system to support its schools. In some states a minimum local tax levy is required, but in such cases the flat-grant fund is provided *in addition* to the amount received by the district from the required levy. Over a period of years almost every conceivable basis has been used as a means of distributing flat-grant funds in some states, but, fortunately, many of the less satisfactory bases have now been largely abandoned. The bases still rather commonly used are listed below, followed in each case by a brief analysis.

*School census.*—While the school census constitutes a simple basis for apportioning funds, a study of the facts shows that the proportion of children not in any school and the proportion in non-public schools vary greatly among the districts in most states. As a result some school districts may receive from a fund distributed on a school census basis nearly twice as much per pupil in the public schools as other districts. The school census, therefore, is one of the least satisfactory of the commonly used bases for apportioning funds.

*School enrolment.*—The enrolment in public schools constitutes a somewhat more defensible basis for apportioning school funds than the school census; yet it is not considered very satisfactory. The total number of children enrolled during the year in some districts, because of the mobility of the population, may be much greater than in other districts

with an equal number in regular attendance. The fact that a child has enrolled in school does not give any indication of the length of time he has remained, or of whether he has attended regularly.

*Average daily attendance.*—Average daily attendance is used by many states either as a direct basis for apportionment or as a means of determining weighted-pupil or classroom units. It is not very satisfactory as a direct basis for apportionment, partly because the average daily attendance, like the enrolment, membership, and other similar bases, may not be directly related to need, and partly because the cost per pupil in average daily attendance necessarily varies somewhat according to the type and size of school.

*Average daily membership.*—Average daily membership as a basis for apportioning funds is somewhat similar to average daily attendance, except that it constitutes the average number of pupils belonging to the school throughout the year rather than the average number in actual attendance. When used as a direct basis for apportionment it involves the same limitations as average daily attendance.

*Aggregate days attendance.*—Aggregate days of attendance is the same as the total number of days attended by all pupils. When this basis is used, funds are provided in proportion to the length of term as well as to the attendance of pupils, and hence additional funds are provided for districts which have longer terms. In many cases these are likely to be the more wealthy districts in states where the school term varies in length.

*Number of teachers.*—Under optimum conditions, this is a somewhat better basis for distributing funds than the bases previously discussed, but the most wealthy districts are usually in a position to employ a larger number of teachers in proportion to the children in school and consequently may be rewarded by additional funds when this basis is used.

*Number of teacher or classroom units.*—If an objective and equitable plan has been developed for determining teacher or classroom units, this constitutes a far more satisfactory basis for apportioning funds than any of the previously discussed bases. However, several states which use teacher units have thus far worked out only rough measures, and consequently the units as used in those states are not too satisfactory. Furthermore, flat-grant funds distributed even on an ideal classroom unit basis are only roughly related to need.

*Approved budgets.*—This basis is most unsatisfactory if approval of the budget is left entirely to the discretion of the state officials. However, some of the states using this plan have developed objective bases for determining teacher units and for allocating funds for certain phases of the program. If entirely objective bases are worked out, as is desirable, the distribution no longer needs to be made on the basis of an approved budget.

It should be recognized that all flat-grant funds provide some assistance for all local school systems and are usually relatively simple to administer. They may constitute a means of broadening the tax base in the state. However, the great differences in local ability to support the educational program are completely, or almost completely, disregarded when general-purpose flat-grant funds are used. Consequently such funds bear only a rough relationship to need. In other words, no state can expect to solve its basic problems of school finance by relying on general-purpose flat-grant funds, although such funds may be used as one means of helping to assure an adequate program for all children.

Table 52 in the Appendix gives the bases used by the various states for apportioning general-purpose flat-grant funds for schools, and the percentages of state aid apportioned on each basis in each state. This table shows that thirty-four states (thirty-five including the flat-grant portion of the equalizing fund in Vermont) still provide one or more general-purpose flat-grant funds for schools.

The following eighteen states distribute the indicated percentages of their state aid as general-purpose flat-grant funds on the basis of the school census:

	Per Cent		Per Cent		Per Cent
Alabama.....	9.9	Minnesota.....	14.8	Oklahoma.....	6.5
Arkansas.....	30.7	Mississippi.....	44.6	Oregon.....	18.0
Iowa.....	1.3	Montana.....	34.9	South Dakota....	29.3
Kansas.....	5.8	New Mexico.....	13.2	Texas.....	77.7
Louisiana.....	70.5	North Dakota....	22.2	Wisconsin.....	1.8
Michigan.....	54.8	Ohio.....	0.3	Wyoming.....	35.8

In several states the school census is prescribed by the constitution as one basis for distributing school funds. Five states not listed above use the school census as a basis for apportioning at least one special-purpose flat-grant fund and three use the school census as one measure of foundation program need.

Five states—Kansas, Maine, Maryland, New Jersey, and South

Dakota—distribute part of their general-purpose funds on the basis of school enrolment, although in some cases the enrolment is weighted somewhat according to the size of schools. Eleven states use average daily attendance: Arizona distributes 98.0 per cent of its state aid on this basis, California 78.0 per cent, New Mexico 73.9 per cent, Ohio 65.7 per cent, Minnesota 58.1 per cent, and Illinois 50.7 per cent. In several states the attendance is weighted or graduated somewhat according to size and type of school. Three states use average or aggregate daily membership: Connecticut, New Hampshire, and Oregon. This is likewise graduated somewhat according to the size of the school in Connecticut and New Hampshire.

Five states—Colorado, Iowa, Missouri, Montana, and Washington—use aggregate days attendance as a basis for distributing part of their general-purpose funds. Seven states use the number of teachers employed, and five states—Missouri, Montana, Rhode Island, South Carolina, and Wisconsin—use teacher units. Two states, Delaware and North Carolina, use a combination of the approved budget and objective measures such as teacher units for certain parts of their programs.

#### SPECIAL-PURPOSE FLAT-GRANT FUNDS

Special-purpose funds or appropriations are rather commonly provided for such phases of the program as teachers' salaries, transportation, special education, and vocational education. Special-purpose funds are sometimes used with the idea that if the state provides assistance for one phase of the program, the local school systems should be able to provide for other phases, sometimes to stimulate interest in or encourage certain phases of the program, and sometimes to help districts meet the extra costs that may be involved in providing certain services. Some special-purpose funds may be desirable provided the state has worked out plans for helping to assure adequate support for other phases of the program. However, any state program may easily become unbalanced or distorted by emphasizing special-purpose funds. The larger the number of such funds used in a state, the greater the problem of maintaining a balanced program.

Some special-purpose funds are provided as flat grants or in addition to some prescribed local tax effort, and in that respect are similar to general-purpose flat-grant funds. The bases used by states in apportioning and distributing their special-purpose flat-grant or reimburse-

ment funds and the percentages of state aid apportioned on each basis are given in Table 53 in the Appendix. Many of the bases used for distributing special-purpose flat-grant funds are similar to the bases used for distributing general-purpose flat-grant funds. Additional bases used are salary schedules, approved applications, excess cost, a percentage of expenditures, expenditures up to a certain fixed amount, number of schools, number of counties, area, and population.

A number of states provide special-purpose funds on a matching basis, that is, the state undertakes, within limits, to provide a dollar for every dollar provided locally for the purpose for which the appropriation is made. However, school systems in greatest need of financial assistance are usually in less favorable position than the more wealthy systems to make the matching effort required, particularly if large amounts are involved. The effort made by the least wealthy school systems to match state funds available for certain purposes may tempt them to use funds that in reality are needed for other phases of the program, thereby tending to unbalance their programs.

It is a rather common practice for the states to reimburse school systems for all expenditures for designated purposes, for percentages of expenditures up to prescribed maximums, or for expenditures above fixed minimums. Such provisions may encourage school systems to establish needed but costly services; but, unless carefully safeguarded, they may also tend to encourage extravagance. Safeguards established by the state in an attempt to prevent extravagance in such situations may result in undesirable state controls of local school programs.

Table 54 in the Appendix gives the purposes for which special-purpose flat-grant or reimbursement funds are provided by the states and the percentage of state aid devoted to each purpose in each state. The following fourteen states have established funds which can be used only for teachers' salaries. The percentage of all state aid distributed through these funds is given for each state:

	Per Cent		Per Cent
Colorado.....	23.8	Nevada.....	92.9
Delaware.....	10.8	New York.....	16.0
Georgia.....	70.9	Rhode Island.....	78.1
Indiana.....	91.1	South Carolina.....	83.6
Kentucky.....	88.5	Tennessee.....	0.6
Maine.....	62.4	Virginia.....	71.4
Nebraska.....	77.5	Wyoming.....	20.0



Such grants may help to assure adequate salaries for teachers, but they may need to be supplemented by other funds to prevent inadequate provision for other phases of the program.

Fifteen states make special provisions for salaries and expenses of the administrative and supervisory staff in local school systems. The percentage of state aid devoted to this purpose is relatively small.

Pupil transportation, perhaps largely because the need for transportation is not obviously or directly related to the need for teacher or classroom units, has received considerable attention through the provision of special-purpose flat-grant funds. Twenty-three states provide some special assistance for transportation through special-purpose flat-grant or reimbursement funds.

Only six states have special-purpose flat-grant funds for school plant or equipment. Seventeen provide through special-purpose funds for textbooks, library books, or a combination of library and textbooks.

Special education, perhaps largely because of its neglect in many school systems until recent years, has also received considerable emphasis through special-purpose funds. Twenty-five states now provide special funds for the education of exceptional children. Vocational education has received attention in most states through special-purpose funds, probably largely because of the federal funds which are provided and which must be matched by the states or local school systems. Thirty-two states report special state appropriations for vocational education. Adult education, audio-visual education, tuition, school lunches, junior colleges, and several other phases of the program are financed partly through special-purpose appropriations in one or more states.

In studying Tables 53 and 54 one should keep in mind that several states provide for some or all of the special services either through general-purpose flat-grant funds or through comprehensive or special-purpose foundation program funds. The fact that a state does not provide special-purpose appropriations for any service should not be interpreted to mean that the state financial program in that state does not include adequate provision for such service.

The provision of a number of special-purpose funds often tends to result in undesirable forms of state control which might be avoided through a properly developed system of aid, chiefly involving general-purpose funds.

## SPECIAL-PURPOSE EQUALIZING FUNDS

A number of states provide one or more special-purpose equalizing or foundation program funds. These appropriations are similar in principle to general-purpose foundation programs in that they attempt to provide funds in such a manner as to meet certain needs without the necessity of excessive tax levies on the part of local school systems. However, special-purpose equalizing funds equalize only one phase of the program, and the funds usually can be used only to support that phase.

Three states provide special-purpose equalizing funds for transportation. Four states provide equalizing funds for teachers' salaries, and several provide funds for other phases of the current expense program. Nine states provide some form of special equalizing fund for capital outlay. These facts are shown in Table 55 in the Appendix.

Special-purpose equalizing funds involve the same difficulties as other special-purpose funds but may have considerable merit in one or two areas such as capital outlay, especially if used to supplement a comprehensive equalization program for current expense, as in the state of Washington.

## GENERAL-PURPOSE EQUALIZING OR FOUNDATION PROGRAM FUNDS

A comprehensive foundation program makes provision for all essential school services, either through a partnership plan involving both state and local revenues for all phases of the program or through some such plan for the current expense phases supplemented by a special-purpose equalizing fund for capital outlay. A foundation program is not comprehensive and should not be considered entirely satisfactory if any essential item of the school program is omitted. If, for example, an item such as capital outlay is left entirely as a local responsibility (as is still the case in a majority of the states), the differences in ability to provide adequately for capital outlay from local funds would be as great as the differences in the taxpaying ability of the local school systems in the state, that is, they may be as great as 25 or 50 to 1.

During recent years many states have taken steps that are definitely designed to assure reasonably adequate educational opportunities for the children in all properly organized local school systems without the necessity for excessive local tax levies by any system. As shown by Table

55 in the Appendix, most states have now established some type of fund or appropriation which is definitely designed to serve this purpose. This type of program is called by several different names among the various states, such as equalization program, minimum program, foundation program, minimum foundation program, or basic school support program.

The development of such a program has been recognized as necessary by all recent state school surveys and is considered by all authorities to be essential in every state if the objectives of a satisfactory school finance plan are to be attained. The establishment of a foundation program plan on a satisfactory basis requires an adequate and objective procedure for:

1. Measuring educational need and determining the cost of an adequate program
2. Determining funds which should be available from a prescribed minimum local tax effort
3. Assuring that local school systems will receive from state sources the difference between the funds which should be provided through their uniform local tax effort and the cost of the program

In other words, a properly developed foundation program constitutes a guaranty that all adequately organized school systems which make the prescribed minimum local tax effort will have available from a combination of state and local funds sufficient revenues to finance and support the basic school program. A properly developed foundation program plan is the only plan which affords such a guaranty and hence assures that the school foundation program will be provided and satisfactorily financed throughout the state.

A study of the finance programs of the various states shows that exactly one-half of the states are now using some type of reasonably comprehensive foundation program plan as a basis for distributing from 20 per cent to more than 98 per cent of their school funds. Eight states distribute over 80 per cent of all state aid funds on a foundation program plan and sixteen other states distribute some funds on this basis. The foundation program plans which have been adopted in the various states, however, differ materially in at least two respects: (1) some of them are comprehensive while others include only certain phases of the entire program and (2) some of them use relatively objective measures

while others use rough and inadequate measures of need or of local tax-paying ability.

At least two states have attempted to provide state funds for all phases included in the foundation program without requiring any local effort. Such a plan does not encourage the partnership idea of shared funds which is considered desirable by authorities as a means of promoting local initiative and responsibility.

Several states use a budget-deficit plan. In one state the foundation program fund is even designated as a school-relief fund. A properly developed foundation program plan differs materially from a budget deficit or approved application plan in that all measures are objectively defined and sufficient funds to meet the needs are assured when these measures are properly applied. A budget deficit or approved application plan serves to place emphasis on subjective factors and is not desirable for that reason.

A few states, such as Minnesota and North Dakota, have worked out a graduated plan of providing state aid somewhat in inverse proportion to the wealth of the districts. Such a plan, if properly developed, helps to assure equality of educational opportunity; but unless an adequate local tax levy is required, the plan may fail to assure the provision through state and local revenues of funds necessary to guarantee an adequate school program.

New York State is recognized as the state in which the foundation program idea was first developed and applied on an objective basis. Since the program was inaugurated in New York State, many improvements have been made, some of which have been incorporated in the revised New York program.

In addition to the simple idea of equalization which would result in omitting one or more of the most wealthy school systems in the state from participating in the program, the idea of broadening the tax base has also been found desirable by many states. Some states have attempted to accomplish this purpose by establishing separate funds or by providing foundation programs in addition to already established separate funds. More recently, states such as Alabama, Florida, and Idaho have developed a plan for broadening the tax base along with the equalizing plan so that both purposes are accomplished through one foundation program fund. Several other states have accomplished much

the same purpose by considering revenues from already established state and local funds as available to the local school systems to help support the program. In those states such funds are added to the proceeds from the prescribed local tax effort before the subtraction is made to determine the foundation program funds to be granted.

Although much progress has been made by many states in developing satisfactory foundation program plans, much additional progress along this line is needed before the basic objectives of satisfactory finance programs can be attained in all states.

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## VIII

### AN EXAMINATION OF SCHOOL FINANCE PRACTICES—*CONTINUED*

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MANY state legislatures are no longer satisfied to make a series of appropriations for schools, using various bases for distributing the funds, with the hope that the result will be a satisfactory and well-rounded educational program for the children in all school systems on the basis of equitable local tax efforts. It is now evident that appropriations based on guesswork or the demands of those interested only in certain aspects of the program give no assurance of equity or adequacy.

#### MEASURES OF EDUCATIONAL NEED

No program of state support for schools can be satisfactory until sound bases and procedures have been established for determining educational needs and for translating these needs into costs. A basis is sound only when it involves objective procedures and when it measures actual needs rather than rough approximations of what are thought to be needs. It is possible in every state to develop a plan for determining objectively the minimum needs of every school system, for translating these needs into costs, and for measuring local taxpaying capacity.

The first step in developing satisfactory measures of educational need for use in a state is to determine and define the services and facilities required for an adequate minimum or foundation program for the schools. This involves determining the number and needs of pupils to be taught in public elementary and secondary schools including kindergartens and junior colleges, the scope of the program to be provided, the number and qualifications of teachers and other instructional personnel required, the auxiliary services to be provided, the instructional and other supplies and materials that are needed, and even the plant facili-

ties that are necessary for a satisfactory school program. When these services and facilities have been defined and agreed upon, it becomes possible and necessary to develop objective measures which can be used to determine the educational needs in every local school system.

The implications of some of the major kinds of bases now being used by states in determining educational needs are discussed in the paragraphs which follow.

### SUBJECTIVE MEASURES

It is surprising to note the number of states which still use subjective or partially subjective procedures in determining educational needs for at least certain phases of the program. A rather common procedure is to require applications for funds to be submitted and approved or to require the submission of budgets showing the needs and costs to be met. Those preparing applications or budgets cannot be expected to use uniform procedures in arriving at their estimates. Some have in mind much higher standards than others or are able to present a better case. Furthermore, the approval of the estimate of needs on which the application or budget is based commonly depends, at least partly, on the judgment of state officials. Expenditures constitute another subjective basis which is commonly used. Since satisfactory bases have been developed for determining educational needs objectively, it should no longer be necessary, in any state, to depend upon largely subjective factors in arriving at decisions regarding needs.

### ROUGH OBJECTIVE MEASURES

Most states have been using at least some rough objective measures of need such as the school census, the number of teachers employed, the number of pupils enrolled, and other bases discussed under "General-Purpose Flat-Grant Funds." The inadequacy of some of these measures may not be so obvious when funds are being distributed on a flat-grant basis because such a basis represents only a very crude measure of need for funds. When measures of need are being developed on which a foundation program is to be based, the inequities resulting from the use of inadequate measures become obvious. For that reason, most states which are using the foundation program plan have discarded many of the rough measures, even though they are objective, and have substituted one of the more refined measures discussed below.

## THE WEIGHTED-PUPIL MEASURE

As previously pointed out, the number of pupils in average daily attendance or in average daily membership does not constitute a fully satisfactory measure of need because the number of pupils per teacher is not likely to be, and probably should not be, the same for all types and sizes of schools. There are areas in nearly every state where small schools are necessary because of isolation. The number of pupils practicable per teacher may be twice as great in some of the larger schools or more densely populated communities as in some of the smaller isolated schools or sparsely populated communities. In an effort to develop an objective measure of need based on the number of pupils in attendance or membership, what is known as the weighted-pupil plan has been devised. This plan was first used by New York State approximately a quarter of a century ago. It has since been put into operation, usually with some modifications, in several other states.

Basically, it involves a procedure for determining the number of pupils per teacher or classroom in the typical or average elementary school situation in the state. Studies are made for all sizes and types of schools to determine average practices and trends, and on the basis of these studies and other information pertaining to needs, a formula is developed for weighting pupils in various sizes and types of schools so that the weighted pupil will always represent a valid measure of need. For example, if in the larger elementary schools twenty-five pupils per teacher are found to represent a desirable situation, and if in small schools only half that number of pupils per teacher would be practicable, then each pupil in small schools in sparsely populated communities would be given a weighting of two. Through the proper development and application of such a formula it becomes possible to express the need in every school situation in terms of the number of weighted pupils. This plan may be used as a basis for determining not only the minimum need for teachers, but may include or measure the need for other current expenses, except perhaps for transportation. West Virginia has recently adopted a plan which uses this unit as a measure for all current expense needs including transportation. The density or sparsity of population is a factor used in the formula as a means of making adjustments designed to cover transportation needs as well as other needs.

The weighted-pupil measure, if properly developed, is recognized as



a valid measure of need. It is objective, equitable, and relatively simple to administer once the formula has been worked out. If properly developed, it is superior to measures such as average daily attendance and average daily membership, which, in turn, are superior to such a crude measure as the school census.

#### THE TEACHER OR CLASSROOM-UNIT MEASURE

A number of states have based their measure of need on the teacher or classroom unit (referred to below as "classroom unit") instead of on the weighted pupil. Similar principles are involved and similar results are obtained by either procedure since the differences are largely in details. The legislatures in several states have seemed to prefer the classroom unit on the basis of the belief that it can be more readily understood by the average citizen than the weighted-pupil measure.

The classroom-unit measure, like the weighted-pupil measure, is developed from a study of practices in the various types and sizes of schools on the one hand and of trends and optimum teaching conditions on the other. This dual approach helps to avoid the danger of incorporating in the formula only present practices which may or may not be defensible. For example, the elementary teacher-pupil ratios have tended to be much higher than the secondary teacher-pupil ratios in most states, yet there is no evidence that such extensive differences as are found in many states can be justified. Practices that would tend to handicap the proper development of any type of school should be avoided if possible.

One important step in developing measures for determining the number of classroom units is to ascertain the number of pupils in attendance or membership per teacher for the larger elementary and secondary schools (300 to 500 or more) or for the more densely populated areas. The number usually recommended in survey reports ranges from about 22 to 28 pupils in average daily attendance, depending somewhat on the situation in the state. Studies should also be made for small, isolated schools or most sparsely populated communities to determine the number of pupils per teacher which would constitute reasonable classroom units for those schools. This number commonly ranges from about 12 to 18 for small schools other than one-teacher schools. Adjustments for those schools should be made either in terms of sparsity of population

or in terms of objectively defined isolation to avoid the undesirable possibility of tending to perpetuate small uneconomical schools where they are not needed. Further adjustments may be made by developing a plan for including additional units for kindergartens, junior colleges, administrative and supervisory services, classes for exceptional children, vocational education, and adult education.

The classroom unit may be used as a basis not only for determining the minimum number of teachers needed but also the minimum needs for other current expenses and for capital outlay. It also can be used indirectly for determining transportation need by providing adjustments in terms of sparsity to allow for this factor. However, a more common procedure is to develop a separate formula for determining transportation need on the basis of sparsity of transported pupils and road conditions.

### ANALYSIS OF PROCEDURES USED BY THE STATES

#### BASES USED

The procedures now used by most states in determining needs and apportioning at least part of their state aid funds fall far short of the objectives discussed above. Table 56 in the Appendix lists the chief bases being used by the states in arriving at needs of the local school systems and gives the percentage of the state school funds in each state being distributed on each basis.

In a number of instances several different bases are used by a state as a means of arriving at the amount to be distributed for certain purposes or through certain funds. In such situations the classification was necessarily made in so far as possible in terms of the major basis used. For example, several states which use the classroom unit as the chief measure of need also apply a salary schedule in determining the amount to be distributed for salaries of teachers. Several states also use expenditure or allowable costs as the chief measure of need for certain programs, although the number of pupils in special classes or the number being transported may also be factors.

This table shows that twenty-four states still use the school census as a measure of need for distributing part of their funds. The states which use the school census as a measure of need for distributing at least 50 per cent of all state aid are:

	Per Cent		Per Cent
Massachusetts.....	88.7	Nebraska.....	58.1
Kentucky.....	88.5	Colorado.....	57.0
Texas.....	87.8	Michigan.....	54.8
Louisiana.....	70.5		

School enrolment, weighted in some cases and not weighted in others, is used as a basis for distributing some funds by sixteen states; average daily attendance (weighted in some cases) by sixteen states; aggregate days' attendance by six states; and average daily membership by eight states.

The teacher or classroom-unit measure (based on average daily attendance, average daily membership, enrolment, and, in two states, on the school census) is used in one-half of the states, most of which distribute more than 50 per cent of their funds on this basis. Nine states use the number of teachers employed for distributing part of their funds. In addition to the states that use a salary schedule in connection with the classroom unit, thirteen use a schedule as a basis for distributing some funds—chiefly for administrators and special teachers. Expenditure or allowable cost is used by all but ten states for distributing some funds, approved applications by twenty-eight states, approved budgets by eighteen states, and miscellaneous other bases by fourteen states.

#### FOUNDATION PROGRAM NEEDS

The procedures used by the states in apportioning foundation program funds are shown in Table 57 in the Appendix. This table shows that one state, Massachusetts, uses the school census as a basis for determining the foundation program needs of its school systems. Three states, Kansas, North Dakota, and West Virginia, use the weighted enrolment. Ten states use the average daily attendance (usually weighted) or aggregate days' attendance. Four use the average or aggregate membership which is usually weighted.

The table also shows that twenty states use some form of teacher or classroom unit either for the general- or special-purpose foundation program. Of these, two states, Colorado and Texas, still use the school census as a basis for determining teacher units; Maryland uses enrolment; Pennsylvania uses average daily membership; Maine uses the number of teachers employed; and fifteen states use average daily attendance as a basis for determining the number of classroom units.

## BASES FOR CLASSROOM UNITS

A special study was made, not only of the states that use the teacher or classroom unit as a basis for determining educational need for foundation program or equalizing purposes, but also of states that use the classroom unit as a basis for measuring at least part of the need for other types of funds. This study, which is summarized in Table 58 in the Appendix, shows that seventeen states use the classroom unit for measuring certain phases (usually all current expense, but in at least two cases including capital outlay also) of the need for the general-purpose equalizing or foundation program; three for special-purpose equalizing programs; three for general-purpose flat-grant funds; and two for special-purpose flat-grant or reimbursement funds.

The table also shows the bases used by the states in determining the number of classroom units. Two states use the school census, one the enrolment, nineteen the average daily attendance, one the average daily membership, and one the number of teachers employed.

For the larger schools (usually 300 to 500 pupils or more), only seven states—Florida, Mississippi, Montana, Nevada, North Carolina, Oklahoma, and Texas—use the same number of elementary and of secondary pupils as a basis for determining the number of classroom units. The number of pupils per classroom unit for the high schools is commonly from five to ten lower than for the elementary schools. It is significant to note that most recent state survey reports call attention to the fact that such differences cannot be justified. Most studies recommend that the number of elementary pupils used in determining classroom units be decreased. In several reports the same number is recommended for both elementary and secondary schools.

There are notable differences in the adjustments for small schools. Most states during recent years have moved in the direction of making adjustments (that is, decreasing the number of pupils per classroom unit) only for small isolated schools or for sparsely populated communities. The danger of decreasing the number of pupils per classroom unit for all small schools is well illustrated by what has happened in one state. Under the formula used in that state, nineteen classroom units would be included for 290 pupils in three small high schools located just a few miles apart on paved roads. If, however, those schools should want to consolidate so as to be in a position to provide a better program

for the children, only twelve classroom units would be allotted for the same total attendance. In that state and in several other states the present formulas for determining classroom units (and also those for determining weighted-pupil units) are providing support for an uneconomical and inefficient organization and are making it difficult to obtain needed reorganization. No state can afford to establish or continue a plan that subsidizes extravagance and inefficiency and that tends to prevent the provision of better educational opportunities for children.

### DETERMINING FOUNDATION PROGRAM COSTS

After a desirable procedure has been worked out for determining objectively the educational needs of school systems throughout a state, it becomes necessary to develop similarly an objective procedure for determining foundation program costs for each of the school systems. At this stage, the question is not one of determining what funds should be provided by the state and what amounts by the local school systems, but rather of determining the cost of the program to be supported by a combination of state and local funds or of funds from all governmental sources. The level of the program to be supported will necessarily vary somewhat from state to state, depending upon the economic ability of the state and other factors. The level which is established for the program will constitute the minimum guaranty for support for the least wealthy school systems in the state. If the level of support is too low, the children in these systems will not be assured of reasonably adequate educational opportunities. If it is too high, it may not be within the ability of the state and local school systems together to finance the program.

If a weighted-pupil unit is used as a measure of all phases of need, as in West Virginia, the matter of determining the foundation program cost merely involves multiplying the number of weighted pupils in each school system by the amount of support or the cost of the program for each such weighted pupil. If the weighted-pupil unit is used as a measure of all phases of need except transportation, as in New York, determining the foundation program cost involves multiplying the number of weighted pupils by the allowance per weighted pupil to determine the cost of the program exclusive of transportation, then determining separately the amount for transportation.

In states in which the teacher or classroom unit is used as a means of

determining educational need, the cost of the foundation program is found by multiplying the number of classroom units by the value assigned per classroom unit. If transportation need is determined separately, as it is in most states, the amount to be included for transportation must be determined in accordance with the transportation formula and this amount added to the amount for classroom units.

In several states the procedure used involves another step and, to that extent, an added complication in an effort to guarantee minimum salaries for teachers. Several states during recent years have developed either training allotment schedules or minimum salary schedules for teachers. In those states, either the number of classroom units for each school system is multiplied by the percentage of teachers having given amounts of training, and the number of units in each group according to training is then multiplied by the amount allotted for each such group, or the minimum salary schedule is applied as a means of determining the amount to be included for instructional salaries. This procedure gives the foundation program amount for salaries, to which must be added an amount for other current expenses (usually a fixed amount per classroom unit) and an amount for capital outlay (also usually a fixed amount per classroom unit), plus the amount to be included for transportation. Thus, the total cost of the foundation program in such states becomes the total of the amounts for these various items.

While there may be no valid objection to developing the cost of the foundation program by taking such steps as are outlined above, there is always a tendency in such situations for the state to undertake to earmark specific foundation program amounts for specific services. If the earmarking involves only major categories, it will probably not involve any serious difficulties and may have some advantages. If, however, it is extended to include minor details of the program, it is likely to involve elements of state control that handicap local initiative.

Table 59 in the Appendix indicates the states which now use some type of classroom-unit plan and gives some information concerning the procedures used in each state in arriving at the cost of the program with particular reference to instructional salaries. Eleven states use either a uniform value per classroom unit or a uniform value for elementary units and a higher uniform value for high school units, usually to include other current expense as well as instructional salaries. The amount in-

cluded ranges from \$250 per elementary classroom unit in Wisconsin to \$3,300 for each unit in Utah. Three states use a training allotment plan in determining the amount for instructional salaries. The amount included is related only to the training and certification of the teachers and does not include experience. The amounts included for college graduates range from \$1,680 in Arkansas to \$2,550 in Florida.

Twelve states which use a classroom-unit plan base the amount to be included in the program for salaries on state minimum salary schedules. The beginning amounts for teachers holding certificates based on college graduation range from \$1,500 in Oklahoma to \$2,400 in Indiana and Louisiana. The top amounts for college graduates in the minimum salary schedules in states which have larger amounts for persons with five or more years of training range from \$1,746 in Tennessee to \$3,800 in Maryland. South Carolina has a schedule based on examinations, and consequently it is not comparable with the schedule for most other states.

The facts cited show that a number of states have made considerable progress in establishing equalizing or foundation programs. However, several of the states that have established foundation programs apportion only a small proportion of the entire state aid through such programs. Moreover, the great variety of practices found among the states in determining educational needs and arriving at the cost of the program indicates that considerable experimentation is still taking place. Some of this seems to be largely in the nature of a trial-and-error process which has overlooked many of the valid techniques and procedures which have been developed during recent years. The evidence indicates that the procedures used by many states in determining educational needs and costs should be reviewed carefully within the next few years in order to make needed improvements.

### DETERMINING LOCAL TAXPAYING ABILITY AND EFFORT

A minimum or foundation program may not provide for all of the educational services or facilities that might be desired in the most wealthy or most progressive community, but it should attempt to assure that all of the essential services and facilities can be provided on a reasonably satisfactory basis even in the least wealthy school systems.

It is generally recognized that the least wealthy school systems should not have to make any greater local tax effort than the most wealthy in order to provide this foundation program.

Several states which have established equalizing or foundation programs have become concerned because of the effect of widely varying assessment practices in the state. Other states have probably hesitated to establish or expand equalizing programs partly for the same reason. Poor assessment practices should not be permitted to interfere with the development of an effective plan for assuring adequate educational opportunities for all children. There are techniques for solving this problem, and therefore it should not be a stumbling block in the development of an effective program.

Table 60 in the Appendix gives the basis used by each state in determining the local financial effort required for participation in general-purpose and, in some instances, special-purpose funds. In the case of general-purpose flat-grant funds, some local effort may be required, but the revenues produced are not subtracted from the cost of the program to determine the state funds to be provided. In general, the local assessment policies followed in such situations are of concern chiefly to the local school systems where tax limitations may involve some difficulty. In the approximately forty states having equalizing funds requiring subtraction of the yield of the required local levy from the cost of the program to determine the amount provided by the state, the problem should be of immediate concern to all districts and to the states.

On the basis of data provided by the states, it seems that only three states require an assessment based on actual value or on a fixed percentage of actual value; five use an equalized ratio determined by some state agency; six use some form of index of taxpaying ability; and the rest use a fixed millage based on assessed values, whether those are uniform or not—and usually they are not.

The levy required ranges from 2 or 3 mills up to as much as 45 mills in some states which attempt to provide only what amounts to an emergency relief program for certain types of districts. The median requirement is about 6 mills.

The procedures used by the states in ascertaining local taxpaying ability and determining funds which should be provided toward the



cost of the program by local school systems are analyzed in the following paragraphs.

REQUIRING A UNIFORM MINIMUM LOCAL TAX RATE REGARDLESS  
OF VARIATIONS IN ASSESSMENT PRACTICES

This procedure is commonly used even in states where it is evident that local assessment practices are far from uniform. In some of these states the ratios between assessed and actual valuations appear to be as low as 20 or 30 per cent in some school systems and as high as 80 or 90 per cent in others. This procedure is simple and easy to use because it merely involves applying the prescribed tax rate to the existing assessed valuation in each school system. However, it has the following serious disadvantages: (1) school systems with a low ratio between assessed and actual valuations do not carry a fair share of the burden, and systems with a high ratio carry more than their share; and (2) the state finds itself in the position of distributing more state funds than can be justified to the school systems with poor assessment practices and a smaller amount than can be justified to systems with good assessment practices.

The procedure of using assessed valuations when assessment practices are not uniform is unsound and, unless it is corrected, may sooner or later tend to break down the entire foundation program plan.

REQUIRING A UNIFORM MINIMUM LOCAL TAX RATE WHEN ASSESSMENT  
PRACTICES ARE UNIFORM THROUGHOUT THE STATE

If property taxes constitute the chief source of local school revenue, as they do in most states, uniformity of assessment practice is essential to assure equity unless one of the procedures described in later paragraphs is used. However, very few states have been able thus far to develop a system that assures uniformity in assessment practices. When a satisfactory plan is developed, the uniform assessment may be based on actual value, but it is more likely to be based on 50 per cent, 60 per cent, or some other percentage of actual value under present conditions.

Such a plan is highly desirable if it can be put into practice by legislative mandate implemented through state and local assessing agencies. Unless this is done there is no possibility of using the plan in connection with a foundation program.

USING A RATIO TO DETERMINE EQUALIZED ASSESSMENTS AND  
PROPORTIONATELY VARYING LOCAL TAX RATES

A few states, which have not worked out plans to assure uniformity of assessment practices, have assigned to some appropriate state agency the responsibility for determining the ratio between the assessed and actual valuation of property in each local governmental unit. After this ratio has been determined on the basis of careful studies, it becomes a simple matter to determine what the assessed value would be in each local governmental unit if property were assessed at a fixed percentage (such as 50 per cent) of actual value. On the basis of this information, the amount available in each local school system from a uniform minimum local tax rate applied to the computed equalized assessed value can readily be determined. The actual tax levies required to produce this amount will necessarily vary in proportion as the property in the school district is assessed above or below the equalized valuation. This plan has been used satisfactorily in Washington for several years.

USING AN INDEX OF TAXPAYING ABILITY AND PROPORTIONATELY  
VARYING LOCAL TAX RATES

A number of states have not been able or willing thus far either to establish uniform assessing practices or to set up the machinery necessary to determine satisfactorily the existing assessment ratios. In such situations it would be unjust and unreasonable to postpone indefinitely the establishment of an equitable school finance program. Such a program can and should be worked out by developing and applying an *index of taxpaying ability* such as is already being used satisfactorily in several states (notably Alabama and Florida) and is being seriously considered in several others.

An index of taxpaying ability is developed and used in the following manner:

1. Several factors, shown by studies to be closely related to taxpaying ability, are determined. These will vary somewhat from state to state. One factor alone will not suffice. Usually five or six of the following will be the most appropriate, assuming data can be obtained by counties or other local governmental units: gross retail sales volume (or sales tax receipts); amount paid for passenger automobile license tags or amount collected from gasoline tax; assessed valuation of utilities (if assessed

by state); number of state or federal income tax returns filed; postal receipts; value of farm products; and value added by manufacture. An index of effective buying power developed by the chain stores is also sometimes used.

2. The ratio between each of these items for the county (or other local governmental unit) and the state total for the item is then found.

3. These separate indices are then validated and weighted statistically, and from this procedure an index of taxpaying ability is developed for each local governmental unit. The ratio between the assessed value of property in the unit and the state total assessed valuation in the state is sometimes used as a factor in the index.

4. The index for each local governmental unit is then multiplied by the amount which would result from applying the prescribed minimum tax rate to the entire assessed valuation in the state. This will give the amount to be provided by the governmental unit as its proper share of the cost of the minimum program.

5. The local tax rate then becomes the rate necessary to provide the local funds determined by the steps above. It will vary in proportion as the local assessing practices are above or below the average practice in the state.

This method is objective, equitable, and can be used in states where assessment practices are not uniform and where no effective machinery has been established for determining assessment ratios. However, it requires research and adequate statistical treatment in each state to establish valid indices. Since these data are not available for small districts, an added step will be required in states having many small districts, that is, the index will have to be calculated and applied for each county or similar local governmental unit to determine the funds to be provided, and then each district's share will have to be determined on the basis of the ratio between its assessed valuation and the total assessed valuation in the entire county or local governmental unit.

If properly developed, an index of taxpaying ability constitutes a valid and objective method for determining the amount which should be provided by each local school system as its share of the cost of the minimum or foundation program. This method is far superior to the use of assessed valuation when assessment practices are not uniform.

## DETERMINING THE AMOUNT TO BE PROVIDED BY THE STATE

The proportion of the total cost of the foundation program to be borne by state funds and the proportion to be borne by local funds is a matter that must necessarily be determined by each state. When most state funds come from sources other than property taxes and most local school funds are derived from property taxes, the proportion of the total cost borne by the state will have a decided bearing on the proportion of the school tax load which is to be carried by property taxes. The total tax which may be levied in local school systems should also be considered in states where definite limits are prescribed. The amount required to be levied for support of the foundation program should seldom if ever exceed from one-half to two-thirds the total levy which may be made for school purposes.

In most states, for effective equalization of educational opportunity, at least 30 to 40 per cent of the total cost of the foundation program will probably need to come from state sources. The program can be planned, however, so that only a few of the least wealthy school systems participate, so that most participate, or so that all school systems participate. The foundation program plan seems to give greatest satisfaction when all or practically all local school systems participate and when the level of support is sufficient to provide a reasonably comprehensive educational program in all districts.

When such a program has been defined, when needs and costs have been ascertained, and when the proportion of the total to be borne by local taxes has been determined, the procedure for finding the amount each local school system will receive from the state becomes relatively simple. It is merely a matter of subtracting the amount required to be provided through local tax effort in each school system from the total cost of the foundation program for the system. However, if state funds (other than those for stimulation of special phases of the school program) are required to be distributed on a flat-grant basis, the amount received by the school system from these funds should be added to the proceeds from the required local tax effort before the subtraction is made.

The result of this procedure will be to guarantee to all school systems that sufficient funds will be available from state and local sources to

support the foundation program. The most wealthy school systems, whose required local tax effort provides a substantial amount of local funds, will need and receive a relatively small percentage of the total cost from state sources, and the least wealthy school systems will need and receive a relatively large percentage of the total cost from state sources.

If the foundation program has been established and required only for grades 1–12 inclusive, it can be extended on an optional basis to include kindergartens and junior colleges by developing appropriate measures of need for these levels. The required local tax effort may remain unchanged or may be increased about 8.5 per cent for the school systems that participate on either basis or about 17 per cent for both bases.

### REQUIREMENTS FOR PARTICIPATION IN STATE SCHOOL FUNDS

Most states have found it necessary to establish some requirements to be observed by local school systems as a basis for participating in at least certain state funds. Such requirements are commonly designed to help assure that the funds will be used for the purposes for which they are intended and that the children will be provided with reasonably adequate educational opportunities.

Such requirements may be established as maximum standards, as detailed and annoying state controls which may add little or nothing in the way of efficiency or economy but may tend to stifle and discourage desirable local initiative, or as reasonable minimum standards. Such state requirements or controls should not operate to retard progress but rather to prevent backward steps or to avoid inefficiency. State controls should be so designed that they will give ample latitude for local initiative and responsibility but will not reward local administrative inefficiency or perpetuate status quo in poorly organized local schools or administrative units.

#### MAXIMUM STANDARDS

Maximum standards are always likely to limit local initiative and effort and for that reason should be avoided if possible. Any standards that would tend to limit the number of teachers who could be employed by a school system, limit the training of the teachers employed, limit the expenditures from local funds for any item or items in the program, or im-

pose similar limitations on local school systems should usually be considered undesirable. Fortunately only a few states have attempted to impose such limitations in connection with the apportionment of state funds. Under certain conditions, however, limitations on local tax levies and narrow restrictions on the use of certain funds may tend to operate as undesirable maximum standards.

### SUBJECTIVE CONTROLS

Subjective controls are among the least satisfactory and potentially the most dangerous type of controls. They are always subject to variations due to personal prejudice or pressure and for that reason are likely to be inequitable. Several states use controls of this type in connection with certain funds or appropriations.

### DETAILED STATE CONTROLS

State controls which involve many detailed provisions are likely not only to be annoying, but also to provide serious handicaps for local school systems. Some of the most undesirable types of detailed controls are found in the field of finance. There has been a tendency in some states either to make appropriations which are restricted in use to specific phases of the program or to accomplish practically the same results by state regulations even though the appropriations may not require the detailed breakdown. Regulations that attempt to earmark funds for use for such specific items as clerical services in the office of the superintendent, telephones, and custodial supplies may be designed to promote economy, but they impose such handicaps on local budgetary practice and initiative that frustration and loss of efficiency are likely to result.

### MINIMUM STANDARDS

In general the most desirable type of requirement is in the nature of minimum standards which are designed to assure that the school program will be operated on a satisfactory basis. They should serve to raise the level of the program, but not to interfere with the opportunity for local leadership and initiative to operate above that level.

Requirements have been established in many states to assure the observance of minimum standards for such phases of the program as length of term, attendance of pupils, certification of teachers and administrators, isolated schools, accounting and reporting procedures,

school budgets, minimum required local tax effort, salaries of teachers, school busses and bus drivers, and school building construction.

Most states have learned, however, that it is meaningless to establish minimum standards in areas that require financial support unless, at the same time, steps are taken to assure that the standards can be attained in all school systems without an undue tax burden or without involving funds that should be used for other phases of the program. For example, minimum salary standards or a minimum salary schedule for teachers cannot be satisfactorily established and implemented unless the state develops a plan of state and local support or of state support which assures that funds will be available to pay all teachers in accordance with the salary standard. Merely guaranteeing that a certain percentage of the salaries will be paid from state funds will not suffice to meet the needs.

### IMPROVING THE STATE PROGRAM OF SCHOOL FINANCE

Social, economic, and other conditions are constantly changing in practically all parts of every state, sometimes rapidly, sometimes rather slowly. Most of these changes have implications for the school finance program.

Every few years, therefore, the school finance program in each state should be studied systematically to determine its strengths and weaknesses and to ascertain the steps which should be taken to bring about needed improvements. Changes in the program cannot safely be left to chance or to the results which come from the efforts of pressure groups.

A summary and analysis of specific funds and of the various financial practices and procedures should be useful as background information in planning and carrying out such a study of school finance. The school finance program should, of course, be evaluated in terms of its simplicity, its comprehensiveness, its adequacy, and its effect on local initiative and responsibility.

In addition, it should be helpful to study the financial situation in each school system in the state. A careful study should be made at least in the five or ten most wealthy school systems, in the five or ten least wealthy systems, and in five or ten school systems with average wealth.

For each of the school systems or for each of these groups, it would be desirable to determine: (1) the income per instruction or classroom unit (or per pupil in average daily attendance) from each and all state school funds except those for transportation; (2) the income per unit from some uniform minimum local tax levy or some uniform measure of local taxpaying ability; and (3) the income per unit from both state and local sources as determined above. Such studies will provide a rough measure of the effect of the existing finance program on the school finance situation in each school system or group of school systems studied.

If these studies show that improvements are needed, there are several possible ways of revising the program in order to assure more equitable educational opportunities throughout the state. Probably the most practicable plan in most states would be to develop a procedure which would result in decreasing inequalities, yet would provide some assistance for practically every school system in the state. This could be accomplished by increasing slightly some flat-grant fund and at the same time establishing or materially increasing an equalizing fund, or preferably by raising the level of and the support for the foundation program to the extent that all local school systems will participate.

#### COUNTY AND LOCAL SCHOOL TAXES AND FUNDS

As previously indicated, the general property tax is still the chief source of county and district or local school revenues in all states. In some states certain other local revenues are authorized for school purposes. These include chiefly the proceeds from poll or capitation taxes, from fines and forfeitures, and similar items. In a few states certain taxes collected by the states are distributed to local units of government, partly (in theory at least) as a means of relieving the local property tax. The schools may participate in part of these funds. Whether or not a particular school system participates is, in some instances, determined by local legislation or by action of the local civil governing body. The racing commission funds in Florida and part of the proceeds of the sales tax in Kansas constitute illustrations of this procedure.

Pennsylvania has recently adopted a law authorizing local governing bodies, including school boards, to levy locally any taxes which may be levied by the state, provided the items are not actually being taxed by



the state. The passage of this measure has resulted in a wide diversity of practices with reference to local taxes for schools. However, the net effects cannot be fully evaluated at present.

While local school systems in many states have been searching for sources of local revenue other than the property tax, the sources used seem to be limited, and in most instances the receipts represent only a small portion of the total.

Table 61 in the Appendix gives certain information regarding county and local ad valorem tax levies for schools in all states. A study of this table shows clearly the great diversity of practices among the states.

### COUNTY TAXES

There are twenty states in which no county tax for schools is authorized except in one or two instances where a small tax may be levied for special purposes such as for the provision of high school facilities for children not living in high school districts. There are several other states, chiefly states with many small districts, where the county tax which may be levied is quite limited and where practically all of the proceeds must be distributed to the districts for schools. For example, in Colorado a county tax is authorized, but it must be used for salaries of teachers in the district schools.

An authorized county tax levy of 4 to 10 mills is rather common in the states where a bona fide county tax levy is authorized. In most instances, the levy which is authorized may be made by the county school board without the necessity of a vote of the people, but some states have provisions for extra millages to be levied when approved by popular vote. There are a few states in which there are no specific limits for county taxes which may be levied for school purposes, but in those states approval or authorization by the legislatures or by some county authorities seems to be required.

It must not be assumed that the levies authorized for either county or district taxes are comparable; in fact, assessment practices among the states differ so widely that a 5 mill tax in one state, where property is generally assessed at a high percentage of its actual value, may mean more than a 10 mill tax in another state where, in general, property is assessed at only 20 to 30 per cent of actual value.

## DISTRICT OR LOCAL TAXES

The table also shows that in most states district or local school boards usually have some leeway for certifying tax levies for school purposes without the necessity for a vote by the people. There are, however, some states in which any levy which is made in a district must be approved by vote of the electors in the district.

The wide variation among the states in the maximum levies which may be made without a vote of the people, or even with a vote of the people, is striking. However, as one studies these variations, the fact must be kept in mind that in many instances the levies are not comparable.

There are apparently eleven states in which no limit is prescribed by law or by the constitution as to the amount of taxes which may be voted for school purposes by the people residing in the districts. This policy is sharply at variance with the policy followed in certain other states where a limit has been prescribed in the constitution which gives very little leeway for local initiative in voting taxes. At least two states—Ohio and Michigan—have constitutional provisions prescribing over-all limits for all taxes, including school taxes.

In some of the states the limits which are prescribed by law or by the constitution apply to levies for debt service as well as for the current program. In at least half of the states, however, these limits are not applicable to debt service, which is governed by other laws and limitations as explained elsewhere in this report.

In a few states the local levy is required by law to be made for specific purposes, and limits are placed on the amount of the levy for each purpose. For example, separate levies must be made in Indiana for tuition (teachers' salaries) and for other current expense. The limit on the levy for either of these purposes is 12.5 mills, but the limit for both purposes is 21.5 mills. Separate levies beyond this limit may be made for vocational education, for library services, and for certain other purposes. On the other hand, certain states require that the current expense levy be made for general school purposes and prohibit separate levies for specific phases of the current expense program (as, for example, Tennessee). There would seem to be no advantage to be gained, and several disadvantages which might be encountered, from provisions or separate levies for distinct phases of the current school program. A

good case can be made, however, for separate levies for debt service on bonds, although that practice is not universally followed.

The practices with reference to ad valorem tax levies shown in Table 61 in the Appendix and summarized above, vary so widely that questions as to the justification for such wide variations naturally arise. It seems obvious that some states have developed practices which have many commendable features, while others have established some requirements which result in providing rather serious and, in some cases, needless handicaps to the school program.

If a school district is organized on a sound basis it would seem that the school board should have some reasonable leeway in determining funds needed for operating the schools. This should be especially true in the states which have established an equalizing or foundation program, and where a uniform minimum local tax levy or effort is prescribed as a basis for participating in the program.

The various states have set up four rather distinct plans and several combinations of these plans for regulating local funds and tax levies for school purposes, as follows: (1) tax limitations that apply to all functions of local government, as in Ohio and Michigan; (2) approval of proposed school levies or budgets by some local governing body such as the county commissioners, the city council, or a special budget commission; (3) approval of proposed levies, at least beyond a prescribed minimum, by vote of the qualified electors; and (4) approval of proposed levies or of the budget by some state agency.

It is perhaps significant that the policy of prescribing an over-all tax limitation for all phases of local government has been adopted in only a few states. While such a policy may have some advantages from the point of view of limiting ad valorem taxes, it has some obvious disadvantages, both for schools and for other functions of government. The policy tends to put schools and other functions of government in direct competition for revenues (especially when a low limit is prescribed) with results which may be unfortunate.

The matter of requiring review of school budgets and proposed tax levies by some other agency of local or state government is discussed further under the topic dealing with school budgets. This procedure seems to work reasonably well in some cases, and in others it results in needless handicaps.

The objective is not to keep down expenditures for schools and other functions of government regardless of the consequences, but rather to develop plans which will make it possible to have adequately financed schools with proper safeguards against extravagance and abuses. All existing and proposed regulations should be evaluated in the light of this objective.

### SCHOOL BUDGETS

The practice of preparing school budgets or budgets for other phases of government is a comparatively recent development. During the early history of the nation, many school systems were small and were able to operate without preparing detailed budgets. Unfortunately some school systems, especially the smaller systems, are still attempting to operate without giving much attention to this matter.

A school budget is a financial plan which should be so developed as to provide as adequately as possible for educational needs. It should help to assure that the program has been carefully thought out in advance and will be carried out in such a manner as to avoid actions based on impulse and expediency.

Most states now require some form of school budget for all districts. In a number of states, however, this requirement is still rather superficial as no plan or system has been developed for giving competent guidance or for assuring that budgets will be properly prepared and carried out. This is particularly true in many of the small district states.

### LOCAL RESPONSIBILITY

Table 62 in the Appendix summarizes by states some of the important responsibilities for the preparation and approval of school budgets. In approximately two-thirds of the states local school officials have full local responsibility for the preparation and adoption of school budgets, except in certain types of districts in a few of the states. In some of the small district states, budgets prepared by the officials of the districts are required either to be prepared in conference with the county superintendent, or to be approved by the county superintendent. This requirement, however, usually does not apply to the larger districts in those states.

Several states require a public hearing for school budgets before they become official. In the New England states and in certain other areas

discussion of the proposed school budgets at an annual public (town) meeting has become traditional. In a number of other states, however, there is no requirement for and, in many instances, there has been no plan for public discussion of the school budgets. Such discussion would seem to be wholesome and desirable, and some reasonable provisions for public meetings or hearings on the school budgets each year might well be given careful consideration by all school systems.

In about one-third of the states, school budgets are required to be submitted either to the county commissioners or county governing body (for rural school districts) and to the city council or city governing body (for urban districts) or to a special budget commission which is appointed or selected for the specific purpose of approving budgets of all local governmental agencies. This means that in those states the school districts, or most of the school districts, are fiscally dependent. This procedure seems to have worked reasonably well in some areas. In other cases, however, there have been confusion and conflict. In such situations, if the laws prevent the citizens from approving proposed levies in a special election, the schools, or at least certain phases of the school program, may be handicapped. The situation is likely to be most undesirable when the budget commission or local budget approving agency has complete authority to change any item in the budget and thus, in effect, has control over the details of school policy.

As indicated previously, the policy which is best should be decided in light of the major objective, that is, to make it possible for plans to be developed which will permit adequately financed schools, yet safeguard against extravagance and abuse. Several studies have indicated that the provision requiring proposed millages beyond a reasonable minimum to be submitted to the voters for decision has considerable merit and should in most situations provide the needed safeguards.

### STATE REVIEW

It is only during recent years that there has been a tendency in a number of states to establish some state plan for reviewing school budgets and, in many cases, other local budgets. There is, however, great variation in practice with reference to state approval of local school budgets. In more than one-fourth of the states there is no requirement even for copies of the school budgets to be filed with any state

agency. In some of these states forms are provided which may be used by local school systems in preparing their budgets, while in others no such forms are provided.

Nearly one-half of the states require that copies either of all school budgets or of budgets for certain districts be filed with the state departments or state boards of education. Usually state departments of education review the budgets only to ascertain whether state aid has been properly estimated, or to determine problems which seem to need attention. In about half of the states in which budgets are filed with state departments of education, the departments have only the responsibility for checking budgets to see that they are properly prepared and are correct. In only about two instances do the state departments or boards of education have the questionable authority to require amounts included in the budget to be changed even when the budget has been properly prepared.

State agencies other than the state departments of education have power either to review school budgets or to hear appeals on such budgets in about one-fourth of the states. These agencies usually have authority to require amounts to be reduced if the proposals are considered excessive. The power of the state tax or budget commission, or similar agencies in states such as Delaware, Indiana, and New Mexico, is very broad and has been rather freely exercised in a number of instances.

There is always a question as to how much responsibility of this type can safely be given to any state agency without making it probable that the subjective judgments of state officials may be substituted for desirable local initiative and responsibility, with results which may be unfortunate for local self-government. Some safeguards regarding the preparation of school budgets are recognized as desirable to protect the interests of the children on the one hand and to prevent unreasonable burdens on the taxpayers on the other. However, there is a serious question as to whether this safeguard can be exercised best by some state agency with arbitrary power, or by providing that tax levies beyond a certain reasonable amount be approved by vote of the people in the school district. This does not prevent assigning to the state department of education, or other agency, responsibility for reviewing school budgets only to see that they are properly and accurately prepared.

## SCHOOL AUDITS

State provisions for school audits vary from none at all to a requirement for an audit in every local school system once each year. There are a number of states in which audits are left entirely to the option of local school systems. There are other states in which audits, particularly in the smaller districts, are made by committees of citizens selected for that purpose. Several states require annual audits by public accountants at the expense of the local school systems.

About half of the states have some plan for state auditing. In a few states, the departments of education are responsible for auditing not only the regular school accounts, but in some instances internal accounts of individual schools. In most states, however, state auditing is done by a special state auditing agency established for that purpose. In some cases the cost of all audits is borne by the states; in others, it must be borne by local school systems.

All authorities recognize the desirability of periodic audits. Whether these can best be carried out by a state agency or in some other manner will necessarily be determined by conditions in a state. There are certain principles with reference to auditing, however, which are recognized as of major importance and which apparently have been violated from time to time in various states. Audits should serve to provide a public accounting for all receipts and expenditures; they should not serve as a means of controlling local educational policies on a subjective basis. At no time should the judgment of auditors regarding the desirability of an expenditure for educational purposes be substituted for the judgment of school officials. Such a procedure would tend to give auditors control of educational policies. Audits should show whether all funds have been properly accounted for, whether the district has exercised proper stewardship over its funds, and whether any expenditures have been made in violation of specific provisions of law.

## SCHOOL FISCAL YEAR

In practically all states, the regular school term begins in August or September and ends in May or June of the following calendar year. The logical fiscal year for school receipts and expenditures, therefore, is from about July 1 through June 30. This fiscal year for schools pre-

vails in all but about eight states. In the remaining states the fiscal year begins at varying periods, ranging from October 1 through June 1. When a state fiscal year begins during the regular school year, the matter of accounting for school receipts and expenditures and of obtaining data which are comparable with data from other states presents many complications. It would be desirable, therefore, for the school fiscal year in all states to be established to begin either on July 1 or somewhere near that date.

Additional complications arise in states where tax years differ from fiscal years and where most taxes are paid in at one or two peak periods during the year. Schools require revenues to be available in fairly even amounts during the school year, and they face serious problems of finance when the funds are not distributed in time to meet expenses. They either must build up substantial reserves and carry them forward or make temporary loans and sometimes pay out substantial sums in interest. Some states appear to have made little progress in solving this problem, while others have adjusted tax and apportioning schedules so that all school systems can be assured of a fairly even flow of revenues throughout the school year.

Even more troublesome problems arise in states where the tax year, at least for certain taxes, begins during the middle of the school year and schedules are adjusted to the tax year. In such states two sets of reports may be required, and even then considerable confusion may arise as to whether certain revenues are to be credited or certain expenditures charged to one school year or to the ensuing school year.

Still other complications arise in a number of states, including some in which the fiscal year begins July 1. In a few of those states the fiscal year of certain local school systems coincides with the fiscal year of municipal or other governmental bodies, and this may differ materially from the state fiscal year. The problem of obtaining accurate and comparable information from those school systems is greatly complicated by the differences in the fiscal years. It would seem that more attention should be given to plans for adjusting fiscal years in such situations so that local school systems will not have to prepare two or more sets of reports and will be able to provide data which are comparable with those obtained from other school systems in the state.



## SUMMARY OF FINDINGS

1. Many different school finance practices have developed among the forty-eight states. Some of these practices contribute directly to the attainment of recognized objectives of education; others contribute very little; and some even have a negative effect. It is generally accepted that every state school finance program should: (1) help to assure reasonably adequate and well-rounded educational opportunities for all children and youth throughout the state and (2) be based on a system of taxation and administration which assures that the burden will be equitably distributed among all types and classes of citizens and taxing units.

2. The percentages of revenue receipts for public elementary and secondary schools derived from state sources now range from about 4 per cent of the total in Nebraska to about 85 per cent in New Mexico and 87 per cent in Delaware. The average for all states has increased from about 30 per cent in 1937-38 to nearly 40 per cent in 1947-48. Most states have now recognized in practice that a rather substantial percentage of funds should come from state sources as a means of assuring reasonably adequate educational opportunities for all children, on the one hand, and of broadening the tax base, on the other.

3. The percentages of public school revenues derived from state, county, and local property taxes range from less than 20 per cent in three states to more than 80 per cent in nine states. There has been a distinct tendency to broaden the tax base for the support of schools and at the same time to decrease the proportion of the total school income derived from property taxes.

4. Most states now receive only small percentages of their state school revenues from permanent school fund income. The median for all states is about 1.1 per cent. The income for the public schools, therefore, is now, and apparently will continue to be, derived chiefly from current tax sources.

5. In most states the tendency during recent years has been to provide appropriations for schools from the general fund rather than from earmarked tax revenues, although in a few states just the opposite tendency is noted. In twenty-two states there are no appropriations for schools based on earmarked tax revenues and in eight other states less

than 10 per cent of the state school revenues are derived from earmarked taxes.

6. Approximately forty states have established some type of equalizing or foundation-program fund designed to assure desirable educational opportunities for children in all properly organized local school administrative units without the necessity for excessive local tax levies. The states are recognizing increasingly the desirability of a comprehensive foundation program which makes provision for all essential school services, either through a partnership plan involving both state and local revenue for all phases of the program, or through a partnership plan for the current expense phases supplemented by a special equalizing fund for capital outlay or any major phase omitted from the comprehensive program.

7. Most states have established objective measures of need, such as the weighted pupil or classroom unit for at least part of their standard program. These measures, when properly developed, can be used as reliable bases for determining educational needs in all parts of a state. Several states have established only rough and inadequate measures of educational need such as the school census or the number of schools, and a few states rely partly on subjective measures which are generally unsatisfactory.

8. Few states thus far have developed satisfactory measures of local taxpaying capacity. Many states still require a uniform tax levy regardless of the variations in local assessment practices, but more equitable procedures have been developed in others. Three states require uniform assessment policies, five have established state agencies that determine assessment ratios so that these ratios can be used as a means of determining local taxpaying capacity, and six have developed some types of index of taxpaying ability as a means of determining local required effort. The use of one of these three procedures is desirable.

9. Most states have found it necessary to establish some requirements to be observed by local school systems as a basis for participating in certain state funds. Such requirements should be designed to assure that the funds will be used for the purposes for which they are intended and that the children will be provided with reasonably satisfactory educational opportunities. States generally have found that properly de-

veloped minimum standards are most satisfactory and that subjective controls and maximum standards are undesirable.

10. Practices vary greatly among the states with reference to county and local tax levies and tax leeway for schools: in some the only taxes that are authorized are local or district taxes; in others both county and local taxes are authorized. In many states the school boards have considerable leeway for certifying the funds or levies necessary for schools without the necessity for a vote of the people or approval by some other agency. Generally there is a requirement either for approval by vote of the qualified electors or by some other agency, if the funds needed for schools from local tax sources exceed a certain minimum. Many states, in the interest of encouraging local initiative and responsibility, have found it desirable to provide that additional local levies beyond a reasonable minimum may be made for school purposes when such local levies are approved by vote of the people.

11. Local school officials in most states have full responsibility for the preparation and adoption of school budgets provided certain minimum standards are met. In about one-third of the states, however, the school budget must be approved by some designated local agency other than the school board. When such an agency is given authority to alter specific items in the budget, friction and interference with school programs are likely to result.

12. In a relatively large proportion of the states, budgets are required to be submitted to the state departments of education. In most such instances state departments are authorized only to review budgets to see that they are correctly prepared in accordance with the provisions of law. In some states, however, school budgets go to other state agencies which have complete authority to reduce budgets or proposed tax levies. Many states apparently have found it possible to provide adequate safeguards without the necessity of giving some state agency complete control over local budgets.

13. State provisions for school audits vary from none at all to the requirement that an audit must be made in every local school system once each year. All authorities recognize the desirability of periodic audits. It is also recognized that an audit should serve to provide a public accounting for all school receipts and expenditures and should not serve as a means of controlling local educational policies on a subjective basis.

14. In most states the school fiscal year coincides with the state fiscal year, beginning on July 1 and ending on June 30. In a few states schools have fiscal years beginning at other times. In several states the dates for the fiscal years of some of the local school systems do not coincide with the state fiscal years. It is generally recognized that a fiscal year for state and local school systems which begins before the regular school term begins and ends after the close of the regular school term is preferable to a fiscal year which begins and ends some time during the regular school year.

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## IX

### PRESENT PROBLEMS AND FUTURE PROSPECTS

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THE United States has forty-eight state school systems, enough alike to invite comparison, different enough to make it difficult. Moving toward common goals, beset by similar problems, operating through corresponding agencies, they travel different roads at different rates; and each on the way discovers excellencies and problems of its own.

The diversity of educational practices has many wholesome effects, and the better procedures developed by one state are often adopted, or adapted, by other states. Certain extreme variations do have undesirable consequences on the educational opportunities offered children and young people. Skeleton programs and low quality instruction are the lot of many children, particularly in rural areas, as a result of a combination of causes, such as:

1. The heavy educational loads and low income levels of some states
2. Failure to set desirable minimum standards for teaching or to make teaching attractive to well-qualified men and women
3. The small size and meager resources of thousands of rural school districts
4. Inequitable distribution of school costs or failure to develop sound plans for apportioning state school funds

This survey of the forty-eight state school systems shows that vigorous efforts are being made in every state to improve provisions for education. Progress is being made in spite of many acute problems. Support for education is increasing, and better ways are being sought to finance the cost and to increase the effectiveness of operation.

Recognition of the implications of state responsibility for education is leading to the strengthening of state educational agencies, to efforts to improve the school districts through which local control is exercised,

and to the development of finance programs that assure equitable distribution of school costs and the broadening of educational opportunity.

### STATE EDUCATIONAL AGENCIES

The strengthening of state educational agencies is moving in three directions. First, there is a trend toward fixing responsibility for all phases of elementary and secondary education in a single state board of education composed of able citizens who represent the general public interest and are not actively engaged in educational work. Second, there is recognition of the desirability of a professionally qualified chief state school officer who serves as the executive officer of the state board of education and who bears much the same relationship to the state board as the superintendent of schools in a well-organized city system bears to the city board of education. Third, there are some attempts to strengthen the personnel and improve services of state departments of education so that the chief state school officers may have well-qualified staffs for the execution of state school policy and for consultant services to local school systems.

Among the most serious weaknesses still persisting in the provisions for state school agencies are: (1) the division of responsibility for elementary and secondary education between two or more boards or failure to provide a policy-making board composed of able citizens selected on a non-partisan basis; (2) the election of chief state school officers by popular vote; (3) the lack of needed research and records as a basis for determining educational policy and procedures; and (4) the lack of competent consultative services in many state departments of education for several phases of general education and in such important areas as school plant construction and maintenance.

### LOCAL ADMINISTRATION

The waste and inefficiency of small and poorly organized local school administrative units constitutes a serious barrier to educational progress in more than half the states. One-fourth of the states have attacked this problem boldly through the creation of county or other large unit districts by legislative action. Several other states are making notable progress on the road to proper reorganization through offering guidance and incentives to stimulate reorganization into districts planned more or less on a comprehensive community basis.

The greatest hindrances to effective local control and operation of schools are: (1) the large numbers of school administrative districts enrolling fewer than 1,200 pupils; (2) the failure in many places to provide for school board appointment of superintendents of schools on the basis of professional qualifications; and (3) the existence of tax limitations and other provisions which unduly hamper local initiative.

The problem of creating districts of proper size is being attacked, but generally not on a broad enough front. Success comes only when the state asserts its responsibility by statutory reorganization of school districts, or by clearing the way for reorganization through: (1) removing obstacles such as the requirement for a majority vote in each component district or ways of distributing state funds which penalize reorganization; (2) providing guidance for reorganization through establishing a state agency to formulate principles and policies and to offer competent assistance in the making of local surveys and related matters; and (3) offering incentives to needed reorganization through state support for a minimum foundation program, for construction of needed buildings, and for pupil transportation.

## TEACHERS FOR THE PUBLIC SCHOOLS

Teachers' salaries are rising in every state, and in most states increases are keeping abreast of the rise in cost of living, although generally not in line with salary increases in other occupations. In spite of this, the shortage of qualified teachers is acute as attested by the fact that in three-fourths of the states less than two-thirds of the teachers have Bachelors' degrees. The most disturbing fact is the small number who are preparing to teach in elementary schools. If the present situation continues, more and more children will have to be taught by those who are not prepared to teach.

States are approaching the problem of providing a sufficient number of qualified teachers through various avenues. Provisions for teacher welfare, such as retirement and sick-leave benefits, minimum salary schedules, and protection against unjust dismissal practices, have found considerable favor. Some control over certification of teachers is exercised by all states except one, and some type of regulation of teacher preparation is usual. All states are trying to make teaching more attractive to well-qualified persons by appropriations or provisions designed to

improve teachers' salaries. That these efforts have been only partly successful is clear from the shortage of teachers and the limited preparation of thousands now teaching.

Probably the most acute problem facing schools today is the shortage of teachers for elementary schools. This problem has been developing over a period of years as a result of conditions that have made teaching in elementary grades unattractive to well-qualified men and women. It is now intensified by the upturn in the birth rate, producing an increase in elementary enrolment which will continue for at least six years.

The shortage is so grave that it is not likely to be overcome until the elementary teacher is given the status of a highly qualified professional worker largely responsible for the mental and social development of boys and girls during their most formative years. This means higher salaries, and it also means marked changes in requirements for teacher certification, in the preparation of teachers, and in their working conditions, responsibilities, and relationships to school administration and to the community.

### PROVISIONS FOR PHYSICAL FACILITIES

Fine buildings and equipment do not make a school, but lack of proper buildings, equipment, and supplies may seriously handicap educational programs or endanger the welfare of children. The lag in building, due to wartime restrictions and postwar prices, has created an urgent need for construction of new buildings and the renovation of obsolete structures. Added to the accumulated replacement needs is the demand for additional classrooms to house the increasing enrolment now beginning its upward movement through the elementary grades.

In face of the unprecedented need for school buildings, existing provisions for financing school construction are proving inadequate. Traditionally, local districts have borne most or all of the cost of providing school buildings. The present demand outstrips the capacity of local school districts and raises serious problems for many states.

The problem, however, is not merely one of finance. Unwise planning of buildings or choice of unsuitable locations can freeze the school program or school organization for a generation. The states generally lack adequate personnel to make needed surveys for the determination of school attendance areas and school locations. They are also short of



qualified personnel to assist in developing plans for construction. An added difficulty is that present district organization in a number of states makes impossible proper location or planning of school buildings to take care of educational needs in an economical manner.

### SCHOOL FINANCE PRACTICES

Progress is being made in many states toward a program of school finance which will: (1) guarantee a reasonably comprehensive program of education for all districts in the state; (2) assure sufficient revenues, with a reasonable and equitable local tax effort, to provide essential educational facilities and services; (3) apportion school funds in such a way as to help equalize the burden of school costs among local units and to encourage good local organization and administration.

To accomplish these objectives, states are moving in the direction of state assumption of a larger proportion (a third or more in most states) of the costs of operating elementary and secondary schools. This serves to broaden the tax base for the support of schools and to decrease the proportion of the total school income derived from property taxes.

To assure necessary support of all phases of a desirable school program, states are establishing some type of equalizing or foundation program which through an equitable combination of funds from state and local sources makes provision for all essential school services. The proper operation of such a plan involves: (1) the determination of essential school services to be included in the foundation program; (2) the establishment of objective measures of educational need; (3) the development of valid measures of local taxpaying capacity; and (4) the determination of the proportion of the costs to be borne by the state and by local administrative units.

Even when sound finance practices are adopted some states will find it more difficult than others to support needed educational programs and services because of the large proportion of children of school age in the population and the small amount of wealth and income available for the support of education.

### PATHWAYS TO PROGRESS

The most encouraging facts emerging from this survey of state school systems are the manifest concern in all states for the improvement of ed-

ucation and the realistic way in which problems are being faced in many states. The essentials of sound administration set forth on page 7 of this report are recognized in theory nearly everywhere and are more and more being adopted as goals for action.

The present high tide of interest in education promises to sweep away many outmoded provisions and practices and to launch improvements of great import. Those states most alert to catch the tide will lead in the educational advances which will chart the course to better ways of living.

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TABLE 1

TOTAL POPULATION, SCHOOL-AGE POPULATION, AND SCHOOL ENROLMENT INFORMATION, 1947-48

STATE	POPULATION§ (IN THOUSANDS)		ENROLMENT		RATIOS (IN PERCENTAGES)			
	Total	School Age (5- 17 Yrs.)	All Schools K-12 Pub. and Non-Pub.	Public Schools K-12	Sch.- Age Pop. to Total Pop.	Rank	Total Enrol- ment to Sch.-Age Pop.	Public School Enrol- ment to Sch.-Age Pop.
Ala.....	2,834	756	665,680*	651,480	26.7	4	88.1*	86.2
Ariz.....	644	155		139,677	24.1	14 5		90.1
Ark.....	1,913	500	421,698	414,806	26.1	8	84.3	83.0
Calif.....	9,812	1,687	1,545,623†	1,432,264†	17.2	45	91.6†	84.9†
Colo.....	1,144	248		203,500	21.7	22		82.1
Conn.....	1,974	337	314,312	251,777	17.1	46	93.3	74.7
Del.....	291	56	52,352	43,520	19.2	35	93.4	77.7
Fla.....	2,328	473	421,555	407,605	20.3	28	89.1	86.2
Ga.....	3,138	808	753,352	743,201	25.7	9	93.2	92.0
Idaho.....	525	125	119,617	111,315†	23.8	17	95.7	89.1†
Ill.....	8,397	1,498	1,396,228	1,127,899	17.8	42.5	93.2	75.3
Ind.....	3,835	765	716,180	655,222	19.9	31	93.6	85.6
Iowa.....	2,591	525	511,149†	459,131†	20.3	28	97.4†	87.4†
Kans.....	1,925	376	345,603	333,815	19.5	32	91.9	88.8
Ky.....	2,780	704	600,400	554,085	25.3	10	85.3	78.7
La.....	2,544	614	522,661	442,503	24.1	14 5	85.1	72.1
Maine.....	885	189	177,456	148,971	21.4	23	93.9	78.8
Md.....	2,139	402	376,480	311,159	18.8	39	93.7	77.4
Mass.....	4,635	823	746,976	562,373	17.8	42.5	90.8	68.3
Mich.....	6,069	1,247	1,169,000*	1,000,000*	20.5	25	93.7*	80.2*
Minn.....	2,888	584		480,478	20.2	30		82.3
Miss.....	2,096	582		540,651	27.8	3		92.9
Mo.....	3,903	758		623,757	19.4	33		82.3
Mont.....	488	117	103,522	97,465	24.0	16	88.5	83.3
Nebr.....	1,284	261	252,666	225,525	20.3	28	96.8	86.4
Nev.....	139	25	28,285	27,820	18.0	41	113.1	111.3
N.H.....	534	101	95,042	69,755	18.9	38	94.1	69.1
N.J.....	4,627	768		631,661	16.6	48		82.2
N.Mex....	547	155	149,492	136,097	28.3	1	96.4	87.8
N.Y.....	14,165	2,385	2,364,032*	1,922,084	16.8	47	99.1*	80.6
N.C.....	3,698	969		855,853	26.2	6.5		88.3
N.Dak....	541	144	123,040	112,629	26.6	5	85.4	78.2
Ohio.....	7,675	1,464	1,322,022	1,152,022	19.1	36.5	90.3	78.7
Okla.....	2,284	536		489,678	23.4	18		91.4
Oreg.....	1,545	282	255,029*	241,429	18.3	40	90.4*	85.6
Pa.....	10,512	2,024	1,818,545*†	1,520,506*†	19.3	34	89.8*†	75.1*†
R.I.....	745	129	130,775	94,062	17.3	44	101.4	72.9
S.C.....	1,951	545	463,850	460,225	27.9	2	85.1	84.4
S.Dak....	578	143	124,024	114,510	24.7	12	86.7	80.1
Tenn.....	3,091	748	642,476	627,842	24.2	13	85.9	83.9
Texas.....	7,104	1,607	1,390,849	1,279,781	22.6	19.5	86.5	79.6
Utah.....	640	161		146,406	25.2	11		90.9
Vt.....	366	78†	68,060	55,398	21.3	24	87.3	71.0
Va.....	2,999	677	581,086	569,108	22.6	19.5	85.8	84.1
Wash.....	2,357	450	420,816*	395,816	19.1	36.5	93.5*	88.0
W.Va.....	1,882	494	431,493	423,250	26.2	6.5	87.3	85.7
Wis.....	3,247	665		487,288†	20.4	26		73.3†
Wyo.....	265	58	57,214	54,776	21.9	21	98.6	94.4
All states	142,554	29,201	.....	23,830,175	20.5	.....	.....	81.6

\* Estimated by state authorities.

† 1946-47 data.

§ Bureau of the Census estimates of state total populations as of July 1, 1947, used for all states; likewise Bureau of the Census estimates of state populations 5 to 17 years of

age inclusive as of July 1, 1947, used as school populations for all states.

|| State did not furnish data on non-public enrolment.

† State department of education estimates school-age population as 74,500.

TABLE 2  
INCOME PER CAPITA, PER CHILD OF SCHOOL AGE, AND PER PUPIL IN AVERAGE DAILY  
ATTENDANCE IN PUBLIC SCHOOLS, 1947-48

State	Per Capita Income\$	Rank	Income   per School-Age¶ Pupil	Rank	Income   per Pupil in A.D.A. in Pub. Schools	Rank
Ala.....	\$ 837	45	\$3,136	45	\$ 4,298	45
Ariz.....	1,120	34	4,651	35	6,572	34
Ark.....	710	47	2,716	47	3,942	47
Calif.....	1,643	6	9,556	4	10,599**	10.5
Colo.....	1,482	11	6,834	17	9,112*	19
Conn.....	1,671	4	9,789	3	14,257	2
Del.....	1,646	5	8,553	8	12,592	6
Fla.....	1,104	35	5,435	30	6,947	32
Ga.....	885	43	3,438	42	4,771	43
Idaho.....	1,290	22	5,416	31	6,600	33
Ill.....	1,624	8	9,102	5	13,903	4
Ind.....	1,287	23	6,452	21	8,920	21
Iowa.....	1,144	31	5,643	27	7,490†	29
Kans.....	1,315	21	6,731	18	8,653	23
Ky.....	850	44	3,357	44	5,241	40
La.....	892	41	3,697	41	5,927	36
Maine.....	1,128	32.5	5,280	32	6,994	31
Md.....	1,465	13	7,298	12	11,040*	9
Mass.....	1,449	14	8,162	9	12,894	5
Mich.....	1,424	16	6,929	14	9,496*	16
Minn.....	1,195	28	5,907	26	8,211	24
Miss.....	659	48	2,374	48	3,030	48
Mo.....	1,197	27	6,162	23	8,705	22
Mont.....	1,641	7	6,846	16	9,254	17.5
Nebr.....	1,238	25	6,088	24	7,961	27
Nev.....	1,842	1	10,240	2	11,087	8
N.H.....	1,148	30	6,069	25	9,856	15
N.J.....	1,542	9	8,776	7	12,157	7
N.Mex.....	1,053	37	3,716	40	5,316	38
N.Y.....	1,781	2	10,742	1	15,739	1
N.C.....	890	42	3,395	43	4,434*	44
N.Dak.....	1,678	3	6,305	22	9,006	20
Ohio.....	1,441	15	7,555	10	10,578	12
Okla.....	930	39	3,962	37	5,310	39
Oreg.....	1,253	24	6,865	15	9,254	17.5
Pa.....	1,372	18	7,127	13	10,599	10.5
R.I.....	1,521	10	8,782	6	13,950	3
S.C.....	778	46	2,783	46	4,043	46
S.Dak.....	1,348	19	5,447	29	7,716	28
Tenn.....	916	40	3,783	39	5,173	41
Texas.....	1,128	32.5	4,986	33	7,453	30
Utah.....	1,208	26	4,801	34	5,831	37
Vt.....	1,183	29	5,551	28	8,117	25
Va.....	1,064	36	4,419	36	6,024	35
Wash.....	1,395	17	7,308	11	10,045	13
W.Va.....	1,031	38	3,927	38	5,111	42
Wis.....	1,337	20	6,527	20	9,883†	14
Wyo.....	1,472	12	6,724	19	8,107	26
All states..	\$1,318	.....	\$6,436	.....	\$8,981	.....

\* Estimated by state authorities.

† 1946-47 data.

‡ Per capita income payments for 1947. Source: U.S. Department of Commerce, *Survey of Current Business* (August, 1948), p. 19.

§ Based on total income payments to individuals for 1947. Source: U.S. Department of Commerce, *Survey of*

*Current Business* (August, 1948), p. 18.

¶ Based on Bureau of the Census estimates of state populations 5 to 17 years of age inclusive as of July 1, 1947, used as school populations for all states.

\*\* California A.D.A. includes junior college and adult education.

TABLE 3

RATIOS OF STATE AND LOCAL REVENUES FOR PUBLIC SCHOOLS (K-12) AND OF STATE AND LOCAL REVENUES FOR PUBLIC EDUCATION (INCLUDING COLLEGES) TO TOTAL INCOME OF THE PEOPLE, 1937-38 AND 1947-48; ALSO PERCENTAGES OF STATE AND LOCAL REVENUES ALLOCATED TO PUBLIC SCHOOLS, 1941-42 AND 1947-48

STATE	PERCENTAGES OF TOTAL INCOME§ REPRESENTED BY REVENUES FROM STATE AND LOCAL SOURCES   FOR						PERCENTAGES OF STATE-LOCAL REVENUES¶ ALLOCATED TO PUBLIC SCHOOLS (K-12)	
	Public Schools (K-12)				Public Education (Including Colleges)		1941-42	1947-48
	1937-38	Rank	1947-48	Rank	1937-38	1947-48		
Ala.....	2.7	36	2.5	17.5	3.0	No Info.	21.0	No Info.
Ariz. ....	4.8	2.5	3.2	2	5.4	3.5	24.5	No Info.
Ark. ....	2.8	32.5	2.3	23.5	3.1	No Info.	22.0	No Info.
Calif.....	3.5	14.5	2.1	31	3.8	2.3	20.3	No Info.
Colo.....	3.5	14.5	2.3	23.5	3.9	2.4*	21.8	27.3*
Conn.....	2.1	47	1.5	46.5	2.3	1.9*	19.0	27.0*
Del.....	2.1	47	1.7	43.5	2.4	1.9	24.0	No Info.
Fla.....	2.9	29	2.9	6.5	3.2	No Info.	18.5	No Info.
Ga.....	2.7	36	2.1	31	2.9	2.4	19.0	35.6
Idaho.....	4.1	6.5	2.7	10.5	4.6	No Info.	23.9	No Info.
Ill.....	3.2	20	1.4	48	3.3	1.5	20.1	No Info.
Ind.....	3.4	16	2.4	19.5	3.8	No Info.	23.0	No Info.
Iowa.....	3.8	8.5	3.0†	5	4.3	No Info.	22.9	31.8†
Kans.....	3.5	14.5	2.3	23.5	4.0	2.6	22.4	No Info.
Ky.....	2.6	39.5	2.2	27.5	2.9	2.5	20.9	44.6**
La.....	3.2	20	2.6	14	4.0	2.8	18.6	38.0*
Maine.....	2.4	43	1.8	39.5	2.7	2.0	17.1	18.4
Md.....	2.3	45	2.1	31	2.4	No Info.	19.9	29.2
Mass.....	2.5	41	1.5	46.5	2.6	1.6	17.2	No Info.
Mich.....	3.0	25.5	2.3*	23.5	3.3	2.9*	19.7	31.1*
Minn.....	3.3	17.5	2.5	17.5	3.9	2.5	20.2	22.4†
Miss.....	2.9	29	2.3	23.5	3.3	2.5*	16.8	No Info.
Mo.....	2.7	36	2.1	31	3.0	No Info.	23.6	37.8
Mont.....	4.1	6.5	3.1	3.5	4.4	No Info.	27.1	31.6
Nebr.....	3.1	23	1.8	39.5	3.6	No Info.	21.4	No Info.
Nev.....	2.4	43	2.3	23.5	2.8	3.8	17.2	16.5
N.H.....	2.6	39.5	1.9*	36.5	2.8	No Info.	16.0	16.5†
N.J.....	3.6	11	2.2	27.5	3.7	2.5	19.6	26.6†
N.Mex.....	3.8	8.5	3.6	1	4.4	4.0	23.6	30.1*
N.Y.....	3.1	23	1.8*	39.5	3.2	1.8*	21.0	23.5*
N.C.....	3.5	14.5	2.6*	14	3.8	2.8*	23.3	32.2*
N.Dak.....	4.8	2.5	1.9	36.5	5.4	No Info.	28.2	No Info.
Ohio.....	2.9	29	1.8	39.5	3.0	2.0*	23.3	19.7*†
Okla.....	4.5	4	2.7	10.5	5.4	No Info.	20.6	No Info.
Oreg.....	3.1	23	2.6	14	3.6	2.6*	18.0	No Info.
Pa.....	2.7	36	1.7†	43.5	2.8	No Info.	22.8	No Info.
R.I.....	2.1	47	1.7	43.5	2.2	1.5	17.0	No Info.
S.C.....	3.0	25.5	2.6	14	3.6	3.2	21.5	No Info.
S.Dak.....	5.8	1	2.9	6.5	6.3	3.3	26.8	28.8
Tenn.....	2.7	36	2.4*	19.5	2.9	2.6	19.5	34.7*
Texas.....	3.3	17.5	2.8	8.5	3.7	No Info.	28.3	No Info.
Utah.....	4.4	5	3.1	3.5	5.0	3.8	22.2	32.1*
Vt.....	2.8	32.5	2.1	31	3.0	No Info.	16.9	18.6
Va.....	2.4	43	2.0	34.5	2.6	No Info.	18.6	No Info.
Wash.....	2.9	29	2.6	14	3.3	No Info.	21.2	No Info.
W.Va.....	3.2	20	2.8	8.5	3.5	No Info.	26.1	No Info.
Wis.....	2.9	29	1.7†	43.5	3.3	No Info.	16.9	25.0†
Wyo.....	3.7	10	2.0	34.5	4.1	2.8	25.5	34.7
Medians	3.1	.....	2.3	.....	3.3	.....	21.0	.....

\* Estimated by state authorities.

† 1946-47 data.

§ Total income payments to individuals for 1947.  
Source: U.S. Department of Commerce, *Survey of Current Business* (August, 1948), p. 18.

|| 1937-38 data obtained from U.S. Office of Education.

¶ 1941-42 data obtained from U.S. Office of Education. Data for 1937-38 on state and local revenues allocated to public schools not available.

\*\* Does not include revenue from taxes earmarked for highways.

TABLE 4

CURRENT EXPENSE (INCLUDING INTEREST) PER PUPIL IN AVERAGE DAILY ATTENDANCE  
1937-38, 1941-42, 1945-46, 1947-48

State	1937-38§	Rank	1941-42§	Rank	1945-46§	Rank	1947-48§	Rank
Ala.....	\$ 34.01	47	\$ 38.69	47	\$ 65.00	47	\$ 99.06	45
Ariz.....	102.28	13	108.72	18	139.11	26	211.19	10
Ark.....	34.21	46	41.09	46	66.86	46	85.32	46
Calif.....	140.34	2	174.67	2	173.74	8	223.45*	5
Colo.....	93.28	20	107.69	19	139.18	25	191.06*	20
Conn. ....	110.56	8	129.87	9	168.76	10	220.92	6
Del.....	106.20	11	115.39	13	154.47	15	201.72	14
Fla.....	67.84	36	75.24	35	109.76	37	165.50	29
Ga.....	38.83	45	45.47	45	68.10	45	80.79	47
Idaho.....	78.84	27	89.88	29	118.21	34	153.67	35
Ill.....	110.89	6	134.33	5	179.02	6	179.36*	22
Ind.....	80.15	25	98.42	24	146.66	20	194.59	19
Iowa.....	85.43	23.5	98.77	23	145.86	21	174.57	26
Kans.....	78.16	30	91.70	27	143.36	23	197.38	17
Ky.....	45.36	40	53.30	41	87.27	41	118.34	41
La.....	57.68	39	69.55	39	104.38	38	160.81	32
Maine.....	61.71	38	70.72	38	110.39	36	129.00	39
Md.....	85.43	23.5	95.85	25	131.01	29	178.56	25
Mass.....	112.18	5	131.92	7	180.39	5	197.47	16
Mich.....	93.59	18	105.38	20	150.10	19	200.00*	15
Minn.....	93.29	19	109.64	17	159.25	13	204.07	12
Miss.....	28.35	48	32.98	48	46.64	48	66.54	48
Mo.....	74.82	31	90.67	28	123.44	33	152.75	36
Mont.....	106.16	12	126.61	10.5	218.42	3	255.11	2
Nebr.....	73.41	33	87.90	30	144.97	22	178.85	24
Nev.....	138.24	4	138.52	4	164.33	11	219.20	8
N.H.....	94.76	16	102.61	21	136.11	27	163.19†	30
N.J.....	138.25	3	169.99	3	221.80	2	260.80	1
N.Mex....	74.08	32	86.39	32	136.04	28	169.50	28
N.Y.....	159.67	1	181.21	1	222.12	1	250.75*	3
N.C.....	43.39	42	48.28	44	83.91	42	110.40*	42
N.Dak. ....	79.94	26	82.92	34	140.44	24	159.98	33
Ohio.....	94.72	17	112.29	14	151.05	17	178.99	23
Okla.....	68.04	35	74.86	36	113.21	35	143.70	37
Oreg.....	93.16	21	110.84	15	160.45	12	216.79	9
Pa.....	97.20	14	118.09	12	150.20	18	155.84*	34
R.I.....	110.00	9	134.03	6	172.58	9	220.65	7
S.C.....	39.31	44	48.70	43	77.05	43	110.09	43
S.Dak.....	96.56	15	100.73	22	156.29	14	209.70	11
Tenn.....	42.52	43	52.91	42	76.64	44	105.69*	44
Texas.....	70.24	34	83.72	33	123.73	32	197.00	18
Utah.....	78.51	29	87.08	31	128.92	30	180.27	21
Vt.....	78.69	28	94.89	26	123.82	31	169.66	27
Va.....	44.45	41	56.55	40	91.05	40	119.42	40
Wash. ....	107.46	10	130.50	8	185.17	4	229.30	4
W.Va.....	61.86	37	73.95	37	104.17	39	137.56	38
Wis.....	91.30	22	110.52	16	153.46	16	161.22†	31
Wyo.....	110.66	7	126.61	10.5	175.89	7	203.28	13
Medians	\$82.79	.....	\$97.14	.....	\$139.81	.....	\$178.71	.....

\* Estimated by state authorities.

† 1946-47 data.

§ Data for 1937-38, 1941-42, and 1945-46 obtained from U.S. Office of Education Biennial Surveys and checked

by state authorities. Data for 1947-48 obtained from state departments of education.

|| Does not include interest.

TABLE 5

CURRENT EXPENSE (INCLUDING INTEREST) ADJUSTED BY CONSUMERS' PRICE INDICES§  
1937-38, 1941-42, 1945-46, 1947-48

STATE	1937-38	1941-42	1945-46	1947-48	GAIN OR LOSS 1937-38 TO 1947-48	
					Amount	Per Cent
Ala.....	\$ 33.38	\$ 34.15	\$ 49.13	\$ 58.79	\$25.41	66.1
Ariz.....	100.38	95.96	105.15	125.34	24.96	24.9
Ark.....	33.57	36.27	50.54	50.64	17.07	50.8
Calif.....	137.73	154.16	131.33	132.61*	- 5.12	- 3.7
Colo.....	91.54	95.05	105.21	113.39*	21.85	23.9
Conn.....	108.50	114.62	127.57	131.11	22.61	20.8
Del.....	104.22	101.84	116.76	119.72	15.50	14.9
Fla.....	66.58	66.41	82.97	98.22	31.64	47.5
Ga.....	38.11	40.13	51.48	47.95	9.84	25.8
Idaho.....	77.37	79.33	89.35	91.20	13.83	17.9
Ill.....	108.83	118.56	135.32	106.45*	- 2.38	- 2.2
Ind.....	78.66	86.87	110.86	115.48	36.82	46.8
Iowa.....	83.84	87.17	110.26	103.60	19.76	23.6
Kans.....	76.71	80.93	108.37	117.15	40.44	52.7
Ky.....	44.52	47.04	65.97	70.23	25.71	57.7
La.....	56.56	61.38	78.90	95.44	38.88	68.7
Maine.....	60.56	62.42	83.44	76.56	16.00	26.4
Md.....	83.84	84.60	99.03	105.98	22.14	26.4
Mass.....	110.09	116.43	136.36	117.19	7.10	6.4
Mich.....	91.85	93.01	113.46	118.69*	26.84	29.2
Minn.....	91.55	96.77	120.38	121.12	29.57	32.3
Miss.....	27.82	29.11	35.26	39.49	11.67	41.9
Mo.....	73.43	80.03	93.30	90.65	17.22	23.5
Mont.....	104.19	111.75	165.10	151.41	47.22	45.3
Nebr.....	72.04	77.58	109.58	106.14	34.10	47.3
Nev.....	135.67	122.26	124.22	130.10	- 5.57	- 4.1
N.H.....	93.00	90.56	102.89	105.83†	12.83	13.8
N.J.....	135.68	150.03	167.66	154.78	19.10	14.1
N.Mex.....	72.70	76.25	102.83	100.60	27.90	38.4
N.Y.....	156.70	159.94	167.90	148.82*	- 7.88	- 5.0
N.C.....	42.58	42.61	63.43	65.52*	22.94	53.9
N.Dak.....	78.45	73.19	106.16	94.95	16.50	21.0
Ohio.....	92.96	99.11	114.18	106.23	13.27	14.3
Okla.....	66.77	66.07	85.58	85.28	18.51	27.7
Oreg.....	91.43	97.83	121.28	128.66	37.23	40.7
Pa.....	95.39	104.23	113.54	101.06†	5.67	5.9
R.I.....	107.95	118.29	130.45	130.96	23.01	21.3
S.C.....	38.58	42.98	58.24	65.34	26.76	69.4
S.Dak.....	94.76	88.90	118.14	124.46	29.70	31.3
Tenn.....	41.73	46.70	57.93	62.72*	20.99	50.3
Texas.....	68.93	73.89	93.53	116.91	47.98	69.6
Utah.....	77.05	76.86	97.45	106.99	29.94	38.9
Vt.....	77.23	83.75	93.60	100.69	23.46	30.4
Va.....	43.62	49.91	68.82	70.88	27.26	62.5
Wash.....	105.46	115.18	139.97	136.09	30.63	29.0
W.Va.....	60.71	65.27	78.74	81.64	20.93	34.5
Wis.....	89.60	97.54	116.00	104.55†	14.95	16.7
Wyo.....	108.60	111.75	132.96	120.65	12.05	11.1
Medians.....	\$81.25	\$85.74	\$105.69	\$106.06	\$22.00	28.4

\* Estimated by state authorities.

† 1946-47 data.

§ Current expense (including interest) as shown in

Table 4 adjusted by Consumers' Price Indices for the years given. For explanation of Indices, see p. 23.

|| Does not include interest.

TABLE 6  
LOW AND HIGH DISTRICTS IN CURRENT EXPENSE§ (WITHOUT INTEREST) PER PUPIL  
IN AVERAGE DAILY ATTENDANCE, 1947-48

STATE	RURAL—ELEMENTARY				RURAL—12 GRADES				CITY—12 GRADES			
	Low District		High District		Low District		High District		Low District		High District	
	No. of Pupils	Cur. Exp.	No. of Pupils	Cur. Exp.	No. of Pupils	Cur. Exp.	No. of Pupils	Cur. Exp.	No. of Pupils	Cur. Exp.	No. of Pupils	Cur. Exp.
Ala.....					4,196	\$ 37	3,439	\$ 86	3,925	\$ 46	2,837	\$ 95
Ariz.....	25	\$ 94	21	\$1,014	136	246	42	981	2,069	106	407	550
Ark.....	45	26	5,800	140	186	42	786	110	1,265	77	12,487	143
Calif.....	No Information				No Information				No Information			
Colo.....	68	39†	2	838†	155	109†	354	191†	1,198	98†	42,295	188†
Conn.....	296†	115†	178†	356†	373†	154†	101†	264†	17,391†	161†	17,491†	256†
Del.....	227	97	8	430	818	164	279	289	1,073	153	11,494	214
Fla.....					6,657	107	323	303				
Ga.....	1,664	62	874	104	1,135	80	1,624	114	755	65	39,348	158
Idaho.....	No Information				No Information				No Information			
Ill.....	No Information				No Information				No Information			
Ind.....	No Information				235	234	42	714	151	234	322	266
Iowa.....	No Information				No Information				No Information			
Kans....	664	112	40	735	518	119	560	326	914	88	196	248
Ky.....	¶	¶	¶	¶	2,721	65	11,021	166	2,499	75	919	236
La.....	2,450	66	1,133	200	2,341	63	1,133	245	6,203	133	46,067	188
Maine....	139	27	914	106	1,530	95	519	134	1,351	91	10,126	153
Md.....	2,646	122	1,264	162	3,697	152	2,177	193	91,744	195	**	**
Mass....	251††	89††	6	477††	542††	100††	97††	372††	1,665††	133††	10,567††	227††
Mich.....	No Information				No Information				No Information			
Minn.....	28	72	2	897	215	129	273	531	852	106	751	441
Miss.....	52	19	54	248	826	24	314	177	1,158	66	1,223	156
Mo.....	26	81	30	326	441	78	82	333	1,365	86	2,335	283
Mont.....	No Information				No Information				No Information			
Nebr.....	No Information				No Information				No Information			
Nev.....	36	159	3	931	119	280	58	442	3,150	137	187	243
N.H.....	No Information				No Information				No Information			
N.J.....	431	124	63	392	351	158	596	242	936	139	7,471	354
N.Mex....	575	87*	172	225*	336	125*	172	405*	2,796	130*	1,858	190*
N.Y.....	39	76	3	1,050	501	153	89	418	2,549	152	1,162	426
N.C.....	No Information				No Information				2,328	80†	799	125†
N.Dak....	No Information				No Information				No Information			
Ohio.....	64	99	107	576	311	138	450	503	1,133	120	3,741	343
Okla.....	No Information				No Information				No Information			
Oreg.....	No Information				No Information				No Information			
Pa.....	38	61	537	196	158	127	1,080	225	1,857	146	1,222	378
R.I.....	No Information				No Information				No Information			
S.C.....	149	64	207	105	361	79	247	234	1,026	113	9,222	144
S.Dak....	40	55	4	876	373	147	67	313	197	111	85	343
Tenn.....	No Information				No Information				No Information			
Texas....	42	70	27	251	197	72	954	227	7,291	113	1,601	298
Utah.....	429	262	271	585	663	158	540	294	5,075	155	1,778	169
Vt.....	85	107	11	278	425	132	150	307	2,616	161	1,473	224
Va.....	No Information				5,242	52	963	160	862	81	20,308	188
Wash....	29	138	24	646	891	216	108	566	6,863	200	8,006	265
W.Va....	††	††	††	††	18,763	114	2,577	175	15,373††	110††	8,440††	200††
Wis.....	49	69	204	262	469	109	505	157	599	101	9,918	206
Wyo.....	49	127	1	1,773	828	170	30	803	1,231	153	940	186

\* Estimated by state authorities.

† 1946-47 data.

§ Given in round figures for districts at or near the bottom and at or near the top in each category.

|| County districts only.

¶ Not available since data are not segregated for elementary

and secondary grades.

\*\* Maryland has one city district—Baltimore.

†† Based on average membership instead of A.D.A.

‡‡ County districts only. Data for city districts are for counties with cities of over 2,500 population.

TABLE 7

VALUE OF SCHOOL PROPERTY, SCHOOL INDEBTEDNESS, AND CERTAIN EXPENDITURES PER PUPIL IN AVERAGE DAILY ATTENDANCE, 1947-48

STATE	VALUE OF SCHOOL PROPERTY	RANK	SCHOOL INDEBTEDNESS	RANK	EXPENDITURES		
					Textbooks and Teaching Supplies	Capital Outlay	Interest Paid
Ala.....	\$121 00	48	\$ 20 93	45	\$ 1 84	\$ 7 91	\$ 0 60
Ariz.....	260 00*	39	37 04	37	5 55	15 21	3 42
Ark.....	201 54	44	87 03	20	1 76	21 81	1 97
Calif.....	549 00†	10	154 00†	6	13 56†	24 92†	4 50†
Colo.....	403 00	24	125 01	12	5 11	11 83	3 00
Conn.....	504 87†	14	55 08†	33	4 64†	18 14	3 40†
Del.....	552 00	9	88 21	19	7 10	22 75	2 04
Fla.....	277 10	38	132 85	11	4 02	34 10	4 92
Ga.....	202 02	43	25 30	44	2 48	8 22	0 53
Idaho.....	335 73	32	67 02	26	7 53	21 96	1 93
Ill.....	607 75†	6	156 88	5	6 61	13 82	3 63
Ind.....	384 93	27	53 20	34	2 77	12 33	0 96
Iowa.....	399 00†	25	71 89†	24	6 61†	12 97	2 18†
Kans.....	556 95	8	72 11	23	5 31	17 12	1 21
Ky.....	244 00*	41	20 00*	46	2 57	8 87	0 63
La.....	283 30	36	115 17	13	3 05	17 11	3 41
Maine.....	301 00	34	26 50	43	7 65	2 72	0 84
Md.....	365 00	28	217 92	2	4 09	25 02	4 48
Mass.....	658 60§	4	17 09†	47	7 72§	5 63§	No Info.
Mich.....	472 00†	17	60 53†	30	3 54†	10 67†	1 94†
Minn.....	493 00	15	85 89	22	8 47	10 57	1 40
Miss.....	147 00	47	7 69†	48	2 00	21 92	0 10
Mo.....	432 00	22	66 00	27	4 95*	14 24	1 71
Mont.....	490 00	16	97 24	17	7 57	13 54	0 94
Nebr.....	450 00	19 5	89 70	18	10 90	3 66	2 39
Nev.....	619 00	5	229 79	1	9 48	22 68	4 66
N.H.....	450 00†	19 5	33 34†	39	7 58†	4 31†	0 92†
N.J.....	670 00	3	193 33	3	7 55	15 20	8 50
N.Mex.....	357 10	30	113 00	14	6 00	24 69	1 62
N.Y.....	810 00*	1	105 00*	15	4 90*	4 50*	10 75*
N.C.....	225 00*	42	52 00*	35	2 50*	10 00*	2 10*
N.Dak.....	464 55	18	45 12	36	6 92	6 17	1 46
Ohio.....	281 93	37	157 34	4	2 03	16 80	4 16
Okla.....	250 00†	40	58 75†	31	3 40	1 39	0 04
Oreg.....	449 72	21	71 87	25	7 37	57 69	1 11
Pa.....	527 42†	12	140 66†	10	4 82†	5 85†	5 40†
R.I.....	672 89	2	147 31	8	5 73	1 89	9 96
S.C.....	191 00	45	32 75	40	1 32	10 30	1 09
S.Dak.....	512 00	13	60 80	29	8 27	7 47	2 70
Tenn.....	168 00	46	65 00*	28	2 50*	14 00*	0 02*
Texas.....	356 00	31	153 29	7	4 00*	12 50	No Info.
Utah.....	384 99	26	86 50	21	7 49	19 78	2 17
Vt.....	360 00	29	56 92	32	6 20	9 96	0 68
Va.....	296 00	35	33 87	38	2 67	17 81	0 74
Wash.....	532 00	11	103 48	16	8 68	54 85	2 19
W.Va.....	323 00	33	28 89	41	0 32	7 94	0 85
Wis.....	604 82†	7	27 88†	42	6 15†	5 75†	No Info.
Wyo.....	417 27	23	142 09	9	10 29	16 77	4 91
Medians....	\$401 00	.....	\$71 88	.....	\$5 43	.....	.....

\* Estimated by state authorities.

† 1946-47 data.

‡ 1945-46 data from U.S. Office of Education Biennial Survey.

|| Does not include interest on long-term loans.

§ Data based on average membership instead of average daily attendance.

TABLE 8

SELECTED PUBLIC SCHOOL ENROLMENT RATIOS EXPRESSED IN PERCENTAGES, 1947-48

State	A.D.A. to School-Age Population§	A.D.A. to Enrolment (K-12)	Secondary Enrolment to K-12 Enrolment	High School Graduates to Secondary Enrolment	Kindergar- ten Enrolment to Element- ary Enrol- ment (K-8)	Public Jr. College En- rolment to High-School Graduates
Ala.....	73.0	84.7	17.8	15.9	.....	.....
Ariz.....	70.8	78.5	20.0	15.5	2.6	39.5
Ark.....	68.9	83.0	18.3	17.3	.....	9.4
Calif.....	90.2	92.0	23.6	21.5	10.1	70.1
Colo.....	75.0*	91.4*	24.2	20.8*	5.8	24.4*
Conn.....	68.7	91.9	25.5	21.7	13.9	.....
Del.....	67.9	87.4	25.2	21.1	1.3	.....
Fla.....	78.2	90.8	21.9	17.1	0.7	2.1
Ga.....	72.1	78.3	21.0	11.6	0.7	18.7
Idaho.....	82.1	90.6†	25.7†	20.0†	.....	4.6†
Ill.....	65.4	87.0	29.2	18.8	8.3	20.7
Ind.....	72.3	84.5	25.4	19.6	7.0	.....
Iowa.....	75.4†	86.2†	24.9†	21.7†	7.0†	9.3†
Kans.....	77.8	87.6	26.4	21.1	6.9	19.8
Ky.....	64.1	81.4	16.3	17.8	1.1	1.5
La.....	62.4	86.5	15.2	20.8	1.3	.....
Maine.....	75.5	95.8	22.7	17.4	11.9	No Info.
Md.....	66.1*	85.4*	19.4	19.9	5.2	9.6
Mass.....	63.3	92.6	27.8	21.6	7.3	0.8*
Mich.....	73.0*	91.0*	27.0*	17.2*	15.1*	18.3*
Minn.....	71.9	87.5	26.2	21.2	7.0	10.8
Miss.....	78.4	84.4	14.3	16.4	No Info.	34.4
Mo.....	70.8	86.0	23.3	19.1	4.4	22.0
Mont.....	74.0	88.8	25.4	20.5	1.7	2.2
Nebr.....	76.5	88.5	28.5	22.0	9.6	6.0*
Nev.....	92.4	83.0	23.0	17.7	7.8	.....
N.H.....	61.6	90.0	26.3	20.6	4.0	.....
N.J.....	72.2	87.8	27.7	19.8	11.4	2.7
N.Mex.....	69.9	79.6	17.9	15.6	.....	.....
N.Y.....	68.3	84.7	29.6	17.5*	8.8*	¶
N.C.....	76.6*	86.7*	19.0*	16.0*	.....	1.7*
N.Dak.....	70.0	89.5	24.0	20.7	.....	No Info.
Ohio.....	71.4	90.8	27.0	19.6	6.2	.....
Okla.....	74.6	81.7	23.3	18.2	2.0	.....
Oreg.....	74.2	86.7	26.3	19.0	3.0	.....
Pa.....	67.2	89.0*†	28.1*†	19.9*†	4.4*†	0.2*†
R.I.....	63.0	86.3	25.7	19.8	10.0	.....
S.C.....	68.9	81.5	22.1	**	No Info.	.....
S.Dak.....	70.6	88.2	25.5	21.0	3.2	.....
Tenn.....	73.1	87.1	19.0	16.7	.....	.....
Texas.....	66.9	84.0	21.9	18.8	0.7	No Info.
Utah.....	82.3	90.6	26.7	21.4	4.6	32.4
Vt.....	68.4	96.3	26.9	16.9	2.7	.....
Va.....	73.4	87.3	24.6††	15.2††	1.2††	.....
Wash.....	72.8	82.7	23.9	19.3	7.7	44.6
W.Va.....	76.8	89.7	31.1	12.0	No Info.	.....
Wis.....	66.0†	90.1†	29.6†	21.4†	9.9†	.....
Wyo.....	82.9	87.8	23.8	20.5	3.8	.....
All states	71.7	87.8	24.3	19.0	.....	.....

\* Estimated by state authorities.

† 1946-47 data.

§ Bureau of the Census estimates for population 5 to 17 years of age inclusive as of July 1, 1947, used for all states.

|| California A.D.A. includes junior colleges and adult education.

¶ Technical institutes are not classed as public junior colleges by New York.

\*\* No comparable data available as South Carolina is in process of changing from 11 to 12 grades.

†† Virginia elementary grades are K-7 inclusive; secondary grades are 8-12 inclusive.



TABLE 9

SCOPE OF RESPONSIBILITIES EXERCISED BY STATE BOARDS OF EDUCATION, § 1947-48

STATE	ELEMENTARY AND SECONDARY EDUCATION		VOCATIONAL EDUCATION	VOCATIONAL REHABILITATION	JUNIOR COLLEGES	TEACHERS COLLEGES	HIGHER EDUCATION
	General Responsibility	Limited Aspects Only					
Ala.....	x	.....	x	x	.....	x	.....
Ariz.....	x	.....	x	x	x	.....	.....
Ark.....	x	.....	x	x	.....	.....	.....
Calif.....	x	.....	x	x	x	x	x**
Colo.....	.....	x	.....	.....	.....	.....	.....
Conn.....	x	.....	x	x	.....	x	.....
Del.....	x	.....	x	x	.....	.....	.....
Fla.....	x	.....	x	x	x	x	x
Ga.....	x	.....	x	x	.....	.....	.....
Idaho.....	x	.....	x	x	.....	x	x††
Ill.....	.....	.....	No State Board				
Ind.....	x	.....	x	x	.....	.....	.....
Iowa.....	.....	.....	No State Board				
Kans.....	.....	x	x	x	.....	.....	.....
Ky.....	x	.....	x	x	.....	.....	x††
La.....	x	.....	x	x	.....	x	x§§
Maine.....	.....	.....	No State Board				
Md.....	x	.....	x	x	x	x	.....
Mass.....	x	.....	z¶	z	.....	.....	.....
Mich.....	.....	x	.....	.....	.....	x	.....
Minn.....	x	.....	x	x	x	.....	.....
Miss.....	.....	x	x	x	x	.....	.....
Mo.....	x	.....	x	x	x	.....	.....
Mont.....	x	.....	x	x	x	x	x
Nebr.....	.....	.....	No State Board				
Nev.....	x	.....	z¶	z	.....	.....	.....
N.H.....	x	.....	x	x	.....	x	.....
N.J.....	x	.....	x	.....	x	x	x
N.Mex.....	x	.....	x	x	.....	.....	.....
N.Y.....	x	.....	x	x	x	x	x
N.C.....	x	.....	x	x	.....	x	x¶¶
N.Dak.....	.....	.....	No State Board				
Ohio.....	.....	.....	No State Board				
Okla.....	x	.....	x	x	x	.....	.....
Oreg.....	.....	x	x	x	.....	.....	.....
Pa.....	x	.....	x	x	x	x	x
R.I.....	.....	.....	No State Board				
S.C.....	x	.....	x	x	.....	x	x
S.Dak.....	.....	.....	No State Board				
Tenn.....	x	.....	x	x	.....	x	x§§
Texas.....	.....	x	x	x	.....	x***	x***
Utah.....	x	.....	x	x	x	.....	.....
Vt.....	x	.....	x	x	.....	x	.....
Va.....	x	.....	x	x	.....	x§§	x††
Wash.....	x	.....	x	x	x	x	.....
W.Va.....	x	.....	x	x	.....	.....	x
Wis.....	.....	.....	No State Board				
Wyo.....	x	.....	x	x	.....	.....	.....

§ Refers here only to boards responsible for elementary and secondary education.

|| Assigned to the general state board for elementary and secondary education.

¶ Assigned to a board with personnel nearly identical to that of the general state board of education.

\*\* Accredits institutions for teacher education only.

†† State college.

‡‡ Negro higher education.

§§ Except state university.

||| For teacher training only.

¶¶ Granting degrees only.

\*\*\* Budget making only.

TABLE 10

EXTENT TO WHICH CERTAIN DUTIES AND FUNCTIONS ARE ASSIGNED BY LAW  
TO STATE BOARDS OF EDUCATION, § 1947-48

STATE	DUTIES AND FUNCTIONS AS DESCRIBED IN RIGHT-HAND COLUMN												DUTIES AND FUNCTIONS OF STATE BOARDS OF EDUCATION AS INDICATED IN COLUMNS 1-12
	1	2	3	4	5	6	7	8	9	10	11	12	
Ala.	x	x	x	x	x	x	x	x	x	...	...	...	1. Determination of educational policies (32)
Ariz.	...	x	x	...	x	...	...	x	x	...	...	...	2. Adoption of rules and regulations which have the effect of law (37)
Ark.	x	x	x	x	x	x	x	x	x	...	...	...	3. Prescription of minimum standards in specified areas (34)
Calif.	x	x	x	x	x	x	x	x	x	x	...	x	4. Determination of regulations governing the apportionment of state school funds (25)
Colo.	...	...	...	x	x	...	...	x	...	x	...	...	5. Regulation of teacher certification (37)
Conn.	x	x	x	...	x	x	x	x	x	¶	...	...	6. Regulation of teacher education other than by certification (23)
Del.	x	x	x	...	x	x	x	x	x	...	...	...	7. Determination of the plan of organization for the state department of education
Fla.	x	x	x	x	x	...	...	x	x	...	...	...	8. Adoption of courses of study (31)
Ga.	x	x	x	x	x	...	x	...	x	x	...	...	9. Adoption of textbooks (21)
Idaho	x	x	x	x	x	x	x	x	x	...	...	...	10. General control of state library service (8)
Ill.	...	...	...	No State Board									11. Regulation of licensing in fields other than education (2)
Ind.	...	x	x	x	x	...	...	...	x	...	...	...	12. Management of state retirement system for teachers (3)
Iowa	...	...	...	No State Board									
Kans.	x	x	x	...	x	...	...	x	x	...	...	...	
Ky.	x	x	x	x	x	...	x	x	...	...	...	...	
La.	x	x	x	x	x	x	...	x	x	...	...	...	
Maine	...	...	...	No State Board									
Md.	x	x	x	...	x	x	x	x	...	x	x	...	
Mass.	x	x	...	...	x	x	x	...	...	...	...	...	
Mich.	...	x	...	...	x	x	...	...	...	...	...	...	
Minn.	x	x	x	x	x	...	x	x	...	...	...	...	
Miss.	...	x	...	x	x	...	...	x	...	...	...	...	
Mo.	x	x	x	...	x	x	x	x	...	...	...	...	
Mont.	x	x	x	...	x	x	x	x	...	...	...	...	
Nebr.	...	...	...	No State Board									
Nev.	x	x	x	...	x	...	x	x	x	...	...	x	
N.H.	x	x	x	x	x	x	x	...	...	...	...	...	
N.J.	x	x	x**	...	x	x	x**	x**	...	x	...	...	
N.Mex.	x	x	x	...	x	...	...	...	x	...	...	...	
N.Y.	x	x	x	x	x	x	x	x	...	x	x	...	
N.C.	x	x	x	x	x	...	...	x	x	...	...	...	
N.Dak.	...	...	...	No State Board									
Ohio	...	...	...	No State Board									
Okla.	x	x	x	x	x	...	...	x	...	...	...	...	
Oreg.	...	x	x	x	x	x	...	x	x	...	...	...	
Pa.	x	x	x	x	x	x	...	...	...	...	...	...	
R.I.	...	...	...	No State Board									
S.C.	x	x	x	...	x	...	...	x	x	...	...	...	
S.Dak.	...	...	...	No State Board									
Tenn.	x	x	x	x	...	x	...	x	x	x	...	...	
Texas	...	...	...	x	...	...	...	...	x	...	...	...	
Utah	x	x	x	x	x	...	x	...	...	...	...	...	
Vt.	x	x	x	x	x	x	x	x	...	...	...	...	
Va.	x	x	x	x	x	x	x	x	x	x††	...	...	
Wash.	x	x	x	x	x	x	...	x	...	...	...	...	
W.Va.	x	x	x	...	x	x	...	x	x	...	...	...	
Wis.	...	...	...	No State Board									
Wyo.	x	x	x	x	x	x	x	x	...	...	...	x	
No. states assigning	32	37	34	25	37	23	21	31	21	8	2	3	

§ Refers here only to boards responsible for elementary and secondary education.

¶ Numbers in parentheses show the number of states in which state boards of education have been assigned the functions described.

¶ Board does not exercise this power.

\*\* Board has review and approval power only.

†† Within schools only.

TABLE 11

COMPOSITION, METHODS OF SELECTION, AND TERMS OF OFFICE OF STATE  
BOARDS OF EDUCATION, § 1947-48

STATE	TOTAL NO. OF MEMBERS	NUMBER ENGAGED IN EDUCATION WORK		NUMBER ACCORDING TO METHOD OF SELECTION			TERM OF OFFICE
		Present Incumbents	Required by Law	Appt. by Governor	Ex Officio	Other	
Ala.....	11	1	1	9	2	.....	6
Ariz.....	8	7	7	3	5	.....	2
Ark.....	9	1	0	9	.....	.....	9
Calif.....	10	0	0	10	.....	.....	4
Colo.....	3	1	1	.....	3	.....	2
Conn.....	9	0	0	9	.....	.....	6
Del.....	6	0	0	4	2	.....	3
Fla.....	5	1	1	.....	5	.....	4
Ga.....	10	0	0†	10	.....	.....	7
Idaho.....	6	1	1	5	1	.....	5
Ill.....				No State Board			
Ind.....	19	18	13	18	1	.....	4
Iowa.....				No State Board			
Kans.....	7	0	0	7	.....	.....	3
Ky.....	8	1	1	7	1	.....	4
La.....	11	1	0	3	.....	8**	6-8
Maine.....				No State Board			
Md.....	7	0	0	7	.....	.....	7
Mass.....	9	4	0	9	.....	.....	9
Mich.....	4	2	1	.....	1	3**	6
Minn.....	5	1	0	5	.....	.....	5
Miss.....	3	1	1	.....	3	.....	4
Mo.....	8	0	0†	8	.....	.....	8
Mont.....	11	2	1	8	3	.....	6
Nebr.....				No State Board			
Nev.....	7	1	1	.....	2	5**	4
N.H.....	8	0	0	7	1	.....	5
N.J.....	12	1	0	12	.....	.....	6
N.Mex.....	7	6	3	5	2	.....	4
N.Y.....	13	0	0	.....	.....	13††	13
N.C.....	13	3	1	10	3	.....	8
N.Dak.....				No State Board			
Ohio.....				No State Board			
Okla.....	7	4	1	6	1	.....	6
Oreg.....	7	1	1	4	3	.....	4
Pa.....	10	5	1	9	1	.....	6
R.I.....				No State Board			
S.C.....	9	7	1	7	2	.....	4
S.Dak.....				No State Board			
Tenn.....	11	5	1	9	2	.....	6
Texas.....	9	0	0	9	.....	.....	6
Utah.....	10	1	1	.....	1	9††	7
Vt.....	7	0	0	7	.....	.....	6
Va.....	7	2	0	7	.....	.....	4
Wash.....	13	1	1	.....	1	12	6
W.Va.....	10	1	1	9	1	.....	9
Wis.....				No State Board			
Wyo.....	7	2	2	.....	1	6§§	6

§ Refers here only to boards responsible for elementary and secondary education.

|| State superintendent an ex officio member.

||| Law excludes professional educators.

\*\* Elected by popular vote.

†† Elected by legislature.

†† Elected by regional conventions of local boards of education.

||| Chosen by convention of local school boards.

§§ Appointed by state superintendent of schools with approval of the governor.

TABLE 12

TERMS, SALARIES, METHODS OF SELECTION, AND RELATIONSHIPS TO STATE BOARDS OF  
EDUCATION OF CHIEF STATE SCHOOL OFFICERS, 1947-48

STATE	TERM IN YEARS	SALARY\$	METHOD OF SELECTION			RELATION TO STATE BD. OF EDUC.			
			Appt. by State Board	Appt. by Governor	Popular Elect.	Ex Officio Member	Exec. Officer	Secre- tary	Chair- man
Ala.....	4	\$ 5,700	.....	.....	x	x	x	x	.....
Ariz.....	2	5,000	.....	.....	x	x	x	x	.....
Ark.....	2	5,000	x	.....	.....	.....	x	x	.....
Calif.....	4	12,000	.....	.....	x	.....	x	x	.....
Colo.....	2	4,000	.....	.....	x	x	.....	.....	x
Conn.....	¶	10,000	x	.....	.....	.....	x	x	.....
Del.....	1	10,000	x	.....	.....	.....	x	x	.....
Fla.....	4	9,000	.....	.....	x	x	x	x	.....
Ga.....	4	7,500	.....	.....	x	.....	x	x	.....
Idaho.....	4	4,000	.....	.....	x	x	.....	.....	.....
Ill.....	4	9,000	.....	.....	x	.....	No State Board		.....
Ind.....	2	7,200	.....	.....	x	x	x	.....	x
Iowa.....	4	6,000	.....	.....	x	.....	No State Board		.....
Kans.....	2	5,000	.....	.....	x	.....	x	.....	.....
Ky.....	4	5,000	.....	.....	x	x	x	.....	x
La.....	4	7,500	.....	.....	x	.....	x	x	.....
Maine.....	3	7,000	.....	x	.....	.....	No State Board		.....
Md.....	4	15,000	x	.....	.....	.....	x	x	.....
Mass.....	5	11,000	x	.....	.....	.....	x	.....	.....
Mich.....	2	7,500	.....	.....	x	x	x	x	.....
Minn.....	6	8,000	x	.....	.....	.....	x	x	.....
Miss.....	4	7,500	.....	.....	x	x	.....	.....	x
Mo.....	¶	7,500	x	.....	.....	.....	x	.....	.....
Mont.....	4	4,200	.....	.....	x	x	x	x	.....
Nebr.....	4	5,000	.....	.....	x	.....	No State Board		.....
Nev.....	4	4,800	.....	.....	x	x	x	x	.....
N.H.....	¶	8,000	x	.....	.....	.....	x	x	.....
N.J.....	5	15,000	.....	x††	.....	.....	x	x	.....
N.Mex.....	2	6,000	.....	.....	x	x	x	x	.....
N.Y.....	¶	20,000	x	.....	.....	.....	x	.....	.....
N.C.....	4	6,600	.....	.....	x	x	x††	x	.....
N.Dak.....	2	3,300	.....	.....	x	.....	No State Board		.....
Ohio.....	4	6,500	.....	x	.....	.....	No State Board		.....
Okla.....	4	4,800	.....	.....	x	x	.....	.....	x
Oreg.....	4	6,600	.....	.....	x	x	x	.....	.....
Pa.....	4	12,000	.....	x	.....	x	x	.....	x
R.I.....	¶	6,000	.....	x	.....	.....	No State Board		.....
S.C.....	4	7,500	.....	.....	x	x	.....	x	.....
S.Dak.....	2	4,800	.....	.....	x§§	.....	No State Board		.....
Tenn.....	2	6,600	.....	x	.....	x	x	.....	x
Texas.....	2	6,000	.....	.....	x	.....	.....	x	.....
Utah.....	4	6,000	.....	.....	x	x	.....	.....	x
Vt.....	¶	6,000	x¶	.....	.....	.....	x	x	.....
Va.....	4	9,960	.....	x	.....	.....	x	x	.....
Wash.....	4	4,000	.....	.....	x	x	x	.....	x
W.Va.....	4	6,000	.....	.....	x	x***	x	.....	.....
Wis.....	4	6,500	.....	.....	x	.....	No State Board		.....
Wyo.....	4	4,800	.....	.....	x	x	x	.....	.....

§ In some states, salary increases were granted for 1948-49.

¶ Refers here only to board responsible for elementary and secondary education.

¶ Indefinite term.

†† With advice and consent of Senate.

†† Except for fiscal affairs.

§§ Non-partisan ballot.

||| Usually elected chairman by board.

¶ With approval of the governor.

\*\*\* Non-voting member.

TABLE 13

## EDUCATIONAL QUALIFICATIONS PRESCRIBED FOR CHIEF STATE SCHOOL OFFICERS§

State	Degree or Equivalent	Certificate	Experience Not Less than	General
Ala.....	College graduate	.....	5 yrs. in public school work	{ Educ'l attainment and breadth of exp. in the admin. of pub. edn. and of the finances pertaining thereto.
Ark.....	M.A. in education	.....	5 yrs. in school administration	
Del.....	College graduate	.....	5 yrs. in teaching and administration	
Ga.....	Degree from approved college	.....	3 yrs. teaching; 5 in supervision	
Idaho.....	College, univ., or normal school grad.	Valid or state life certificate	Actively engaged in educational work	
Iowa.....	4 yr. univ., col., or normal school grad.	.....	5 yrs. teacher or superintendent	
Kans.....	M.A.	Highest	10 yrs. tchg. or admin. (5 in Kans.)	
Md.....	Grad. standard univ., at least 2 yrs. advanced work.	.....	7 years teaching and administration	
Mich.....	Univ., col., or normal school (good standing) grad.	.....	5 yrs. tchr. or supt. of schools	
Minn.....	.....	.....	.....	
Mont. ....	Normal school, col., or univ. grad.	Highest	4 yrs. as supt., principal, or supervisor	{ Should have training and exp. in educ'l work.
Nebr.....	M.A. and 18 sem. hrs. professional preparation	.....		
Nev.....	Col. grad., 20 hrs. in education	H.S. tchrs. or h.s. and elem. life		
N.H.....	.....	.....		
N.Dak.....	B.A.	1st grade professional teachers		{ Person of literary and scientific attainments and of skill and exp. in school admin. He shall also be qualified to teach in the schl. of the highest standing over which he has authority.
R.I.....	.....	Tchrs. certificate		
Tenn.....	.....	.....		
Utah.....	"Reputable" col. or normal sch. grad. or	State certif. of highest grade		
Vt.....	.....	.....		{ Trained and skillful exec. off'r who shall have had special training and exp. in educ. work.
Va.....	.....	.....		
W.Va.....	College grad.	.....		{ Must be expd. educator.
Wis.....	.....	Highest grade	5 yrs. in tchg. or supervision	

§ The remaining 26 states report no legal provisions for educational qualifications.

TABLE 14

TOTAL NUMBERS AND NUMBERS PER THOUSAND TEACHERS OF PROFESSIONAL STAFF MEMBERS§ IN STATE DEPARTMENTS OF EDUCATION FOR VOCATIONAL AND NON-VOCATIONAL ASPECTS, 1947-48

STATE	ALL PHASES EXCEPT VOCATIONAL		VOCATIONAL EDUCATION		VOCATIONAL REHABILITATION STAFF	ALL PHASES	
	No. of Staff	No. per 1000 Non-vocational Teachers	No. of Staff	No. per 1000 Vocational Teachers		No. of Staff	No. per 1000 Teachers
Ala.....	31	1.6	8	8.7	5	44	2.1
Ariz.....	10	2.5	9	36.7	6	25	5.8
Ark.....	16	1.3	28	37.1	18	62	4.9
Calif.....	146	3.1	40	9.6	116	302	5.8
Colo.....	11	1.2		.....		.....	.....
Conn.....	38	4.1	14	20.3	8	60	6.0
Del.....	35	23.3	6	27.4	12	53	30.8
Fla.....	42	2.8	17	18.7	30	89	5.6
Ga.....	66	3.2	34	21.2	60	160	7.1
Idaho.....	7	2.0	14	74.9	3	24	6.4
Ill.....	39	1.0	31	16.6		70**	1.7**
Ind.....	15	.7	3	2.1	21	39	1.6
Iowa.....	21	1.0	9	13.3	18	48	2.1
Kans.....	16	1.1	6	11.2	11	33††	2.3††
Ky.....	17	.9	13	16.8	6	36	1.9
La.....	65	4.5	17	28.7	30	112	7.4
Maine.....	15	2.5	8	38.8	6	29	4.7
Md.....	27	2.8	11	17.7	24	62	6.1
Mass.....	36	1.7	27	12.7	20	83	3.5
Mich.....	22	.7	31	15.2	77	130	4.0
Minn.....	24	1.3	32	29.6	17	73	3.7
Miss.....	25	1.7	13	13.3	20	58	3.6
Mo.....	33	1.4	48	40.7	32	113	4.7
Mont.....	10	2.2	8	46.2	4	22	4.6
Nebr.....	18	1.5	11	22.2	2.5	31.5††	2.5††
Nev.....	10	9.4	3	41.7	1	14	12.3
N.H.....	16	5.8	5	28.4	3	24	8.2
N.J.....	31	1.3	20	21.7		51††	2.0††
N.Mex.....	14	3.5	4	21.7	3	21	5.0
N.Y.....	353	5.1	90	13.4	80	523	6.9
N.C.....	38	1.6	65	50.4	31	134	5.3
N.Dak.....	6	.9	6	23.7	2	14††	2.0††
Ohio.....	32	.8	13	7.6	23	68	1.5
Okla.....	33	1.9	21	32.4	41	95	5.2
Oreg.....	21	2.4	17	44.9	15	53	5.9
Pa.....	63	1.2	74	22.5		137††	2.5††
R.I.....	72	20.0	4	30.3	9	85	22.8
S.C.....	38	2.6	31	27.5	28	97	6.2
S.Dak.....	4	.6	5	26.2	3	12	1.7
Tenn.....	43	2.2	7	6.6	36	86	4.2
Texas.....	36	.8	24	10.4	14	74††	1.5††
Utah.....	11	2.7	6	8.9	10	27	5.6
Vt.....	14	5.8	10	58.8	5	29	11.2
Va.....	33	1.8	48	28.5	22	103§§	5.2§§
Wash.....	26	2.0	18	13.3	19	63	4.3
W.Va.....	16	1.1	16	31.7	30	62††	4.0††
Wis.....	36	1.9	15	8.8	31	82††	4.0††
Wyo.....	7	2.7	7	57.4	6	20	7.4

§ Includes professional staff members engaged in administrative, supervisory or consultative services, but not county or district superintendents and supervisors, staffs of state schools or persons employed as instructors on special state programs such as veterans education.

|| Separate, not under state department of education.

† Not reported under state department of education.

\*\* Includes vocational education staff although it is separate from the state department of education.

†† Includes vocational education and vocational rehabilitation staffs although they are separate from the state department of education.

‡‡ Does not include vocational rehabilitation staff which is separate from state department of education.

§§ Does not include personnel employed at two guidance and consultation centers and one rehabilitation center.

TABLE 15

SALARIES OF PROFESSIONAL STAFF MEMBERS IN STATE DEPARTMENTS OF EDUCATION, 1947-48

STATE	STAFF MEMBERS DIRECTLY RESPONSIBLE TO CHIEF STATE SCHOOL OFFICER			OTHER PROFESSIONAL STAFF§		
	Lowest	Median	Highest	Lowest	Median	Highest
Ala.....	\$ 5,400	\$ 5,400	\$ 5,400	\$3,000	\$4,680	\$ 5,200
Ariz....	3,600	4,300	5,000	3,600	3,600	3,900
Ark.....	4,500	4,800	6,000	3,900	4,200	4,500
Calif.....	5,490	7,500	9,000	2,640	No Info.	7,356
Colo.....	2,760	3,030	3,210	2,250	2,340	2,430
Conn.....	5,460	6,400	8,040	3,480	4,500	7,200
Del.....	2,500	4,125	6,000	2,400	3,700	5,000
Fla.....	7,500	7,500	7,500	3,300	5,100	6,000
Ga.....	4,200	5,500	7,500	3,600	4,500	5,400
Idaho....	3,300	3,750	4,200	3,300	3,750	4,200
Ill.....	5,520	6,100	6,500	4,140	5,600	6,500
Ind.....	4,000	4,500	5,300	3,600	4,200	5,000
Iowa.....	5,100	5,100	5,100	3,084	3,630	4,800
Kans.....	3,300	4,512	4,980			
Ky.....	4,800	4,800	4,800	3,600	3,900	4,500
La.....	6,500	6,500	6,500	3,000	4,800	6,000
Maine....	4,250¶	4,875¶	5,500¶	2,496¶	3,748¶	4,500¶
Md.....	6,400	7,500	10,000	3,600	5,000	7,000
Mass.....	6,300	6,500	8,700	4,320	5,400	6,120
Mich.....	6,180	7,260	9,600	3,640	5,671	7,260
Minn.....	4,080	5,592	7,320	2,856	3,840	5,268
Miss.....	5,625	5,625	5,625	3,250	4,750	5,200
Mo.....	4,000	6,250	6,250	4,000	No Info.	6,250
Mont.....	3,000	3,600	5,000	3,000	3,600	5,000
Nebr.....	4,400	4,550	4,700	3,600	4,000	4,200
Nev.....	3,000	3,900	4,500			
N.H.....	4,010	4,920	5,590	2,649	3,560	4,130
N.J.....	4,500	No Info.	8,750	2,580	4,500	6,000
N.Mex....	3,240	No Info.	5,000	1,500	No Info.	2,700
N.Y.....	10,000	10,000	13,500	2,400	4,525	10,000
N.C.....	4,500	5,000	5,400	2,340	3,500	4,800
N.Dak....	2,850	3,075	3,300			
Ohio.....	4,050	5,350	6,316	3,080	4,340	6,316
Okla.....	No Info.	No Info.	No Info.	2,400	No Info.	No Info.
Oreg.....	4,992	4,992	6,240	3,360	4,104	5,040
Pa.....	4,176	6,072	8,472	3,336	4,848	7,428
R.I.....	3,720	5,100	6,500	1,800	2,640	3,700
S.C.....	4,600	4,800	5,200	2,700	4,300	4,900
N.Dak....	3,450	3,800	3,900	3,300	3,300	3,300
Tenn.....	4,740	5,340	5,640	2,760	3,720*	5,040
Texas....	3,624	4,140	5,004	3,144	3,144	3,144
Utah.....	4,200	4,200	4,500	3,000	3,500	3,600
Vt.....	4,110	4,560	5,100	3,000	3,510	4,110
Va.....	5,400	7,098	8,688	3,120	4,848	5,064
Wash....	6,500	No Info.	9,600	4,500	No Info.	6,500
W.Va....	3,200	4,500	5,700	4,400	4,500	4,600
Wis.....	No Info.	No Info.	No Info.	3,000	3,600	4,800
Wyo.....	3,800	4,300	4,800	3,700	4,000	4,800

\* Estimated by state authorities.

§ Salaries of officials independent of chief state school officer not included in this tabulation.

|| Included under staff responsible to chief state school officer.

¶ Plus cost of living temporary increase—from \$582.40 to \$624.00.

TABLE 16

ADDITIONAL SERVICES REPORTED AS NEEDED IN FIVE OR MORE STATE DE-  
PARTMENTS OF EDUCATION, 1947-48

STATE	ADDITIONAL SERVICES NEEDED AS DESCRIBED IN RIGHT-HAND COLUMN																	ADDITIONAL SERVICES NEEDED AS INDICATED IN COLUMNS 1-17
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	
Ala. ....	v§	v																1. Research and statistical services (21)¶
Ariz. ....	v		x								x						x	2. General supervisory or consultative services (17)
Ark. ....		v								v			v					3. School plant consultative services (16)
Calif. ....		v																4. Health, physical education, etc. (13)
Colo. ....	v	v	x	x	x										v			5. Elem. supervision (12)
Conn. ....	v	v	v		v	v				v		x			x		x	6. Guidance, child development, etc. (10)
Del. ....			x		v							x						7. Supervision for special subjects (8)
Fla. ....	x	v				x	x			v	x			v	v		v	8. Services in organization and administration (7)
Ga. ....	x	v					v											9. Supervision of adult education (8)
Idaho ....	x		x		x										x	x		10. Audio-visual aid services (12)
Ill. ....		v																11. Transportation services (9)
Ind. ....																		12. Curriculum development (8)
Iowa ....			x					x										13. Services for exceptional children (9)
Kans. ....	x		x		x			x			x		x					14. Junior colleges and higher education (8)
Ky. ....		v	v			v				v		v						15. Finance and budget (7)
La. ....				v	v					x								16. Secondary supervision (6)
Maine ....				v		v			v				v	x			v	17. Teacher preparation, certification (7)
Md. ....					x			v		v			v	v				
Mass. ....			x													v	x	
Mich. ....	x	v													x			
Minn. ....						v		x	v									
Miss. ....	x											x						
Mo. ....																		
Mont. ....	x	x	x								x	x	x		x			
Nebr. ....			x							x	x			x				
Nev. ....																		
N.H. ....		x	x			v	x											
N.J. ....	x		v							v	v			v	x			
N.Mex. ....				v	x	v												
N.Y. ....	v			v		v								v				
N.C. ....	x	v	v	v	v	v	v	x	x	x			v	x		v	v	
N.Dak. ....					x													
Ohio ....																		
Okla. ....																		
Oreg. ....	v																v	
Pa. ....														v				
R.I. ....	x		x	x	x	x				v	x	x					x	
S.C. ....	v	v		v						v	v		x					
S.Dak. ....	v	v	x							x								
Tenn. ....	v					x		v									v	
Texas ....		v		v		x												
Utah ....					v					x							v	
Vt. ....							x	v	x		v							
Va. ....																		
Wash. ....		v		v														
W.Va. ....	x	v		x			x			x								
Wis. ....				v		v		v	x		v		v					
Wyo. ....						v												

§ v = services which need expansion.  
|| x = services which should be added.

¶ Numbers in parentheses show number of states listing a need for adding or expanding the described service.



TABLE 17

DIVISION OF CERTAIN RESPONSIBILITIES BETWEEN STATE EDUCATION AGENCIES  
AND OTHER STATE AGENCIES, 1947-48

STATE	RESPONSIBILITIES AS LISTED IN RIGHT-HAND COLUMN																RESPONSIBILITIES AS INDICATED IN COLUMNS 1-16
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	
Ala.....	n§	n	e	e	e	e	e	e..	e..	e..	e..	e..	e..	e..	e..	e..	1. Auditing of school accounts (e, 8; n, 21; j, 4)**
Ariz....	n	n	..	e..	n	n	..	e..	..	..	..	e..	e..	e..	e..	e..	2. Rural library service (e, 11; n, 19; j, 3)
Ark.....	n	n	..	e..	e..	e..	e..	e..	..	..	e..	e..	e..	e..	e..	e..	3. Approval of school bond issues (e, 7; n, 13; j, 2)
Calif....	n	e	..	e..	..	..	e..	e..	..	..	..	e..	e..	e..	e..	e..	4. Prescribing financial accounting forms and reports (e, 34; n, 7; j, 4)
Colo....	n	e	..	e..	n	..	j¶	..	..	..	..	..	..	..	..	..	5. Review or approval of school budgets (e, 17; n, 10; j, 2)
Conn....	n	e	n	n	..	e..	e..	e..	..	..	..	e..	e..	e..	e..	e..	6. Health education (e, 26; n, 5; j, 8)
Del.....	n	n	e	n	n	e	n	e..	e..	e..	e..	e..	e..	e..	e..	e..	7. Apportioning state school funds (e, 39; n, 4; j, 3)
Fla.....	n	n	e	e..	e..	e..	e..	e..	..	..	j..	e..	e..	e..	e..	e..	8. Approval of school plant plans (e, 30; n, 3; j, 5)
Ga.....	n	e	..	j..	e..	e..	e..	e..	..	..	..	e..	e..	e..	e..	e..	9. Approval of local school admin- istrative unit reorganization pro- posals (e, 18; n, 2; j, 2)
Idaho....	e	..	e..	e..	e..	e..	e..	e..	..	..	..	e..	..	..	e..	e..	10. Approval of school consolida- tions (e, 16; n, 1; j, 3)
Ill.....	n	n	..	e..	e..	e..	e..	j..	..	..	j..	e..	..	..	e..	e..	11. Recreation (e, 11; n, 2; j, 3)
Ind.....	n	n	n	n	n	..	e..	n	..	..	..	e..	..	..	e..	e..	12. Accrediting of non-public schools (e, 29; j, 1)
Iowa....	n	..	..	e..	n	e	n	..	e..	..	..	j..	..	..	e..	e..	13. Adult education (e, 26; j, 3)
Kans....	..	..	..	e..	e..	e..	e..	n	..	..	..	..	..	..	..	..	14. Audio-visual aids (e, 25; j, 1)
Ky.....	e	n	e	e..	e..	e..	e..	e..	e..	n	e..	e..	e..	e..	e..	e..	15. Prescribing attendance forms and reports (e, 42)
La.....	n	n	n	e..	n	n	e..	e..	e..	e..	e..	e..	e..	e..	e..	e..	16. Review or approval of school bus routes (e, 27)
Maine....	n	..	..	e..	..	e..	e..	j..	j..	e..	e..	e..	e..	e..	e..	e..	
Md.....	j	e	n	e..	e..	j..	e..	n	j..	..	e..	j..	j..	e..	e..	e..	
Mass....	..	e..	..	..	..	..	e..	..	..	..	..	..	e..	e..	e..	e..	
Mich....	n	n	n	..	..	n	e..	e..	e..	..	..	..	e..	e..	e..	e..	
Minn....	n	j	..	j..	j..	j..	e..	e..	e..	e..	..	..	e..	e..	e..	e..	
Miss....	n	..	..	e..	e..	j..	e..	j..	..	..	..	e..	e..	e..	e..	e..	
Mo.....	..	..	..	e..	..	..	..	e..	..	..	..	..	..	..	..	..	
Mont....	j	n	j	e..	j..	j..	j..	j..	j..	j..	j..	e..	j..	e..	e..	e..	
Nebr....	..	n	n	e..	e..	e..	e..	..	..	..	..	e..	e..	e..	e..	e..	
Nev.....	n	..	..	n	n	..	e..	e..	..	..	..	..	..	..	..	..	
N.H.....	n	..	..	j..	j..	e..	e..	e..	e..	e..	..	e..	..	..	e..	e..	
N.J.....	e	e	n	e..	e..	e..	e..	e..	..	..	..	e..	e..	e..	e..	e..	
N.Mex....	n	n	j	n	n	n	j..	e..	e..	e..	e..	e..	e..	e..	e..	e..	
N.Y.....	j	e	e..	e..	e..	e..	e..	e..	e..	e..	e..	e..	e..	e..	e..	e..	
N.C.....	e	e	n	e..	e..	e..	e..	e..	e..	e..	e..	e..	e..	e..	e..	e..	
N.Dak....	e	n	..	e..	e..	e..	e..	e..	..	..	..	e..	..	..	e..	e..	
Ohio....	n	n	n	e..	..	j..	..	e..	..	..	..	..	..	e..	e..	e..	
Okla....	j	..	n	..	..	..	c..	..	..	..	..	e..	..	..	e..	e..	
Oreg....	..	n	..	e..	..	e..	e..	e..	..	..	..	e..	e..	e..	e..	e..	
Pa.....	..	e..	n	e..	e..	e..	e..	e..	e..	e..	e..	e..	e..	e..	e..	e..	
R.I.....	e	..	..	e..	e..	e..	e..	e..	e..	..	..	e..	e..	e..	e..	e..	
S.C.....	e	n	..	e..	..	n	n	e..	n	n	n	e..	e..	e..	e..	e..	
S.Dak....	..	..	..	e..	n	..	e..	e..	e..	..	..	e..	..	..	..	e..	
Tenn....	..	..	..	e..	..	e..	e..	..	..	..	e..	..	..	..	e..	e..	
Texas....	e	j	e	e..	e..	j..	e..	e..	..	..	..	e..	e..	e..	e..	e..	
Utah....	..	e..	..	e..	e..	e..	e..	e..	..	..	..	e..	..	..	e..	e..	
Vt.....	..	n	..	e..	..	e..	e..	n	e..	..	..	e..	..	..	e..	e..	
Va.....	n	n	..	j..	e..	e..	e..	e..	..	..	e..	e..	e..	e..	e..	e..	
Wash....	..	..	n	n	..	..	e..	e..	e..	..	..	e..	..	..	e..	e..	
W.Va....	n	j	n	n	n	j..	e..	e..	..	j..	..	e..	..	..	e..	e..	
Wis.....	..	n	..	e..	..	e..	e..	j..	e..	..	..	e..	..	..	e..	e..	
Wyo....	..	..	..	e..	n	j..	e..	..	..	..	..	..	j..	..	..	..	

§ n = Responsibility assigned to state agency other than education agency.  
|| e = Responsibility assigned to state education agency.

¶ j = Responsibility assigned to state education agency and other state agencies.

\*\* Figures in parentheses show number of states assigning responsibilities to e, n, or j.

TABLE 18

NUMBER OF SCHOOL ADMINISTRATIVE DISTRICTS AND SIZE WITH REFERENCE TO NUMBER  
OF TEACHERS EMPLOYED AND SCOPE OF PROGRAM, 1947-48

STATE	TOTAL NO. OF DISTS.	9 TEACHERS OR FEWER			40 TEACHERS OR MORE			NO. OF DISTS. OPERATING	
		No. of Dists.	Percent- age of Dists.	Percent- age of Enrol.	No. of Dists.	Percent- age of Dists.	Percent- age of Enrol.	Elem. Schools Only	Junior Col. §
Ala.....	108	0	0	0	84	77.8	97.4	1	0
Ariz.....	325	196	60.3	No Info.	19	5.8	No Info.	197	No Info.
Ark.....	1,589	1,242	78.2	No Info.	63	3.9	No Info.	1,062	2†
Calif.....	2,349	1,588	67.6	No Info.	230	9.8	No Info.	2,073	49
Colo.....	1,794	1,658*	92.4*	43.6*	29*	1.6*	56.4*	1,559*	1
Conn.....	174	51	29.3	2.9	54	31.0	83.9	84	0
Del.....	126	91	72.2	13.1	11	8.7	58.1	92	0
Fla.....	67	0	0	0	60	89.6	98.8	0	4
Ga.....	189	0	0	0	181	95.7	99.0	1	1
Idaho.....	648	417	64.4	No Info.	21	3.2	No Info.	491	0
Ill.....	11,061†	8,028†	72.6†	No Info.	126†	1.1†	No Info.	8,333†	6†
Ind.....	1,191	380*	31.9*	No Info.	55*	4.6*	No Info.	300*	0
Iowa.....	4,709†	4,226†	89.7†	31.7†	51†	1.1†	36.1†	3,847†	0
Kans.....	5,643	4,325	76.6	No Info.	37	0.7	No Info.	3,783	13
Ky.....	246	16	6.5	0.7	139	56.5	86.9	9	1
La.....	67	0	0	0	67	100.0	100.0	0	0
Maine.....	493	319	64.7	21.0*	28	5.7	41.5*	276	0
Md.....	24	0	0	0	24	100.0	100.0	0	3
Mass.....	351	106	30.2	2.0	115	32.8	86.5	119	4
Mich.....	5,434†	3,605†	66.3†	23.0†	118†	2.2†	62.4†	3,543†	10
Minn.....	7,518	4,721	62.8	26.0	59	0.8	45.3	4,650	11
Miss.....	4,211	3,723	88.4	76.0	21	0.5	0.5	3,385	0
Mo.....	8,422	6,115	72.6	No Info.	42	0.5	No Info.	No Information	
Mont.....	1,512	1,038	68.7	31.0	15	1.0	36.0	1,327	2
Nebr.....	6,864	4,972	72.4	41.0	17	0.2	No Info.	4,499	4
Nev.....	222	168	75.6	22.5	3	1.4	31.0	160	0
N.H.....	239	166	69.4	22.0	12	5.0	43.7	150	0
N.J.....	561	172	30.6	3.9	145	25.8	79.8	338	2
N.Mex.....	497	393	67.6	No Info.	25	4.3	No Info.	351	No Info.
N.Y.....	4,609	2,069	44.9	4.0*	219	4.8	75.0*	2,127	0
N.C.....	172	0	0	0	160	93.9	No Info.	0	0
N.Dak.....	2,271	463	20.3	No Info.	7	0.3	No Info.	1,810	2
Ohio.....	1,539	1,110	70.2	10.7	132	8.3	35.0	505	0
Okla.....	2,669	2,265	84.8	No Info.	48	1.8	No Info.	1,982	0
Oreg.....	1,363	1,190¶	87.3	No Info.	35	2.6	No Info.	815	0
Pa.....	2,540	1,409†	55.4†	12.4*†	290†	11.4†	63.8*†	1,335†	1†
R.I.....	39	5	12.8	1.0	21	53.8	92.0	10	0
S.C.....	1,680	1,220	73.0	40.0*	60	3.6	20.0*	1,233	0
S.Dak.....	3,409	3,312	97.0	55.0	12	0.4	20.0	3,099	0
Tenn.....	150	0	0	0	107	71.3	92.0	24	0
Texas.....	4,832	2,440	50.5	8.6	275	5.7	64.5	2,056	0
Utah.....	40	1	2.5	0.1	27	67.5	94.8	0	0
Vt.....	268	182	67.9	30.0	10	3.7	27.2	183	0
Va.....	125	0	0	0	119	95.2	99.0	0	0
Wash.....	584	358	61.3	6.3	71	12.2	68.6	325	9
W.Va.....	55	0	0	0	55	100.0	100.0	0	0
Wis.....	6,385†	6,000*†	94.0*†	No Info.	55*†	0.9*†	No Info.	4,843*†	0
Wyo.....	354	324	91.5	70.0	20	5.6	30.0	247	3
All states.	99,713	70,118	70.3	.....	3,574	3.6	.....	.....	.....

\* Estimated by state authorities.

† 1946-47 data.

¶ 1945-46 data.

§ Some states operate public junior colleges which are not in regular school administrative districts.

¶ Includes 332 districts with no teachers.

TABLE 19

STATES RANKED ACCORDING TO THE PERCENTAGE OF ADMINISTRATIVE  
UNITS EMPLOYING 40 TEACHERS OR MORE

Rank§	State	Percent- age of Dists. Em- ploying 40 Tchrs. or More	Rank§	State	Percent- age of Dists. Em- ploying 40 Tchrs. or More	Rank§	State	Percent- age of Dists. Em- ploying 40 Tchrs. or More
2.....	La.	100 0	17.....	Pa.	11.4	33.....	Oreg.	2.6
2.....	Md.	100.0	18.....	Calif.	9 8	34.....	Mich.	2.2
2.....	W.Va.	100.0	19.....	Del.	8.7	35.....	Okla.	1.8
4.....	Ga.	95.7	20.....	Ohio	8.3	36.....	Colo.	1.6
5.....	Va.	95 2	21.....	Ariz.	5 8	37.....	Nev.	1.4
6.....	N.C.	93 9	22 5....	Maine	5.7	38 5....	Ill.	1.1
7.....	Fla.	89.6	22 5....	Texas	5.7	38 5....	Iowa	1.1
8.....	Ala.	77.8	24.....	Wyo.	5.6	40.....	Mont.	1.0
9.....	Tenn.	71.3	25.....	N.H.	5 0	41.....	Wis.	0.9
10.....	Utah	67.5	26.....	N.Y.	4 8	42.....	Minn.	0.8
11.....	Ky.	56 5	27.....	Ind.	4.6	43.....	Kans.	0.7
12.....	R.I.	53 8	28.....	N.Mex.	4.3	44.5....	Mo.	0.5
13.....	Mass.	32.8	29.....	Ark.	3 9	44.5....	Miss.	0.5
14.....	Conn.	31.0	30.....	Vt.	3.7	46.....	S.Dak.	0.4
15.....	N.J.	25.8	31.....	S.C.	3 6	47.....	N.Dak.	0.3
16.....	Wash.	12.2	32.....	Idaho	3.2	48.....	Nebr.	0.2

§ From highest to lowest according to per cent.

TABLE 20

STATES RANKED ACCORDING TO THE PERCENTAGE OF ADMINISTRATIVE UNITS  
EMPLOYING 9 TEACHERS OR FEWER

Rank§	State	Percent- age of Dists. Em- ploying 9 Tchrs. or Fewer	Rank§	State	Percent- age of Dists. Em- ploying 9 Tchrs. or Fewer	Rank§	State	Percent- age of Dists. Em- ploying 9 Tchrs. or Fewer
5.....	Ala.	0.0	17.....	Ind.	31.9	33.....	Del.	72.2
5.....	Fla.	0.0	18.....	N.Y.	44.9	34.....	Nebr.	72.4
5.....	Ga.	0.0	19.....	Texas	50.5	35.5....	Ill.	72.6
5.....	La.	0.0	20.....	Pa.	55.4	35.5....	Mo.	72.6
5.....	Md.	0.0	21.....	Ariz.	60.3	37.....	S.C.	73.0
5.....	N.C.	0.0	22.....	Wash.	61.3	38.....	Nev.	75.6
5.....	Tenn.	0.0	23.....	Minn.	62.8	39.....	Kans.	76.6
5.....	Va.	0.0	24.....	Idaho	64.4	40.....	Ark.	78.2
5.....	W.Va.	0.0	25.....	Maine	64.7	41.....	Okla.	84.8
10.....	Utah	2.5	26.....	Mich.	66.3	42.....	Oreg.	87.3
11.....	Ky.	6.5	27.5....	Calif.	67.6	43.....	Miss.	88.4
12.....	R.I.	12.8	27.5....	N.Mex.	67.6	44.....	Iowa	89.7
13.....	N.Dak.	20.3	29.....	Vt.	67.9	45.....	Wyo.	91.5
14.....	Conn.	29.3	30.....	Mont.	68.7	46.....	Colo.	92.4
15.....	Mass.	30.2	31.....	N.H.	69.4	47.....	Wis.	94.0
16.....	N.J.	30.6	32.....	Ohio	70.2	48.....	S.Dak.	97.0

§ From lowest to highest according to per cent.

|| Includes 332 districts with no teachers.

TABLE 21  
NUMBER AND SIZE OF SCHOOLS, 1947-48

STATE	NUMBER OF			HIGH SCHOOLS ACCORDING TO ENROLMENT					
	Elem. Schools	One- Teacher Schools	High Schools	Fewer than 50 Pupils		Fewer than 100 Pupils		300 or More Pupils	
				No.	Per Cent	No.	Per Cent	No.	Per Cent
Ala. . . .	3,569	1,076	629	63	10.7	133	22.6	188	32.0
Ariz. . . .	401	87	67	11	16.4	20	29.9	20	29.9
Ark. . . .	2,653	1,517	526	93	17.6	180	34.2	101	19.2
Calif. . . .	3,490*	820*	580*§	40*§	6.9*§	85*§	14.7*§	385*§	66.4*§
Colo. . . .	1,800*	561*	254	116	45.7	175	68.9	32	12.6
Conn. . . .	755	115	92	1	1.1	4	4.3	63	67.7
Del. . . .	158	48	31	0	0	1	3.2	18	58.1
Fla. . . .	1,596	420	305	76	24.9	164	53.8	53	17.4
Ga. . . .	3,608	1,758	691	69	10.0	311	45.0	76	11.0
Idaho. . . .	628	225	145	34	22.0	65	42.0	27	18.0
Ill. . . .	8,333†	6,778†	851†	161†	18.9†	411†	48.3†	140†	16.5†
Ind. . . .	2,441	411	861	109	14.0	423	54.4	96*	12.3*
Iowa. . . .	5,751†	5,637	847	262	30.9	526	62.1	59	6.9
Kans. . . .	5,270	3,090	671	242	36.0	466	69.8	56	8.3
Ky. . . .	5,015	3,462	566	33¶	5.8¶	152	25.8	83	14.2
La. . . .	2,276	772	511	117	25.3	278	60.1	36	7.8
Maine. . . .	1,606	815	227	53	23.4	98	43.2	40	17.6
Md. . . .	946	165	221	4	1.8	30	13.6	102	46.2
Mass. . . .	1,764	128	258	14	6.0	53	22.8	100	43.1
Mich. . . .	4,132†**	2,942†	589†	30†	5.1†	95†	16.1†	217†	36.9†
Minn. . . .	5,620	4,421	520	23	4.4	116	22.3	159	30.6
Miss. . . .	3,748	1,850	749	299	39.0	556	74.0	20	2.0
Mo. . . .	6,654	5,272	748	141	18.9	335	44.8	74	9.9
Mont. . . .	1,405	915	185	76	41.3	125	67.9	13	7.1
Nebr. . . .	5,238	4,516	536	256	47.8	399	74.4	23	4.3
Nev. . . .	160	93	35	16	45.7	21	60.0	4	11.4
N.H. . . .	538	133	82	14	17.1	43	52.4	12	14.6
N.J. . . .	1,541	136	179	0	0	2	1.1	162	90.5
N.Mex. . . .	711	241	144	43	30.0	81	56.0	20	14.0
N.Y. . . .	4,711	1,498	837	63	7.5	228	27.2	305	36.5
N.C. . . .	3,158	612	962	47	4.9	322	33.5	99	10.3
N.Dak. . . .	3,079	2,848	422	243	60.4	322	80.1	10	2.5
Ohio. . . .	3,339	496	1,112	142	12.7	503	45.2	212	19.0
Okla. . . .	2,618	1,324	782	122††	17.6††	445	64.0	68	9.7
Oreg. . . .	1,220	399	229	48	20.9	110	48.0	40	17.5
Pa. . . .	7,540	2,744	1,153	52	4.5	187	16.2	606	52.6
R.I. . . .	307	26	29	2	7.0	3	10.0	20	69.0
S.C. . . .	3,399	1,019	486	29	6.0	152	31.3	95	19.6
S.Dak. . . .	3,535	3,402	279	101	36.0	199	71.0	10	4.0
Tenn. . . .	4,850	2,265	525	72	13.7	232	44.2	90	17.1
Texas. . . .	5,700	1,200	1,535	246	16.0	781	50.9	244	15.8
Utah. . . .	362	28	151§	7§	4.6§	24§	15.8§	69§	45.8§
Vt. . . .	854	568	85	13	15.0	37	43.0	10	12.0
Va. . . .	3,018	1,178	548	44	8.1	182	33.2	115	21.0
Wash. . . .	1,131	167	273	64	23.4	120	43.9	59	21.6
W.Va. . . .	4,155	2,528	355	2	0.6	34	9.6	162	45.6
Wis. . . .	5,888*†	4,475*†	453*†	25*†	5.5*†	132*†	29.1*†	108*†	23.8*†
Wyo. . . .	647*	385	92	36	39.0	59	64.0	10	11.0
All States	141,318	75,566	22,408	3,753	16.8	9,420	42.0	4,711	21.0

\* Estimated by state authorities.

† 1946-47 data.

§ Includes junior high schools.

|| High school administrative districts.

¶ High schools enrolling fewer than 59.

\*\* Elementary school districts.

†† High schools enrolling fewer than 40.

TABLE 22

RANK OF STATES ON PERCENTAGES OF (1) ONE-TEACHER SCHOOLS, (2) HIGH SCHOOLS ENROLLING FEWER THAN 100 PUPILS, AND (3) HIGH SCHOOLS ENROLLING 300 OR MORE PUPILS

PER CENT ONE-TEACHER SCHOOLS ARE OF TOTAL ELEMENTARY SCHOOLS			PER CENT OF HIGH SCHOOLS ENROLLING FEWER THAN 100 PUPILS			PER CENT OF HIGH SCHOOLS ENROLLING 300 OR MORE PUPILS		
Rank§	State	Per Cent	Rank§	State	Per Cent	Rank	State	Per Cent
1.....	Mass.	7.3	1....	N.J.	1.1	1....	N.J.	90.5
2.....	Utah	7.7	2....	Del.	3.2	2....	R.I.	69.0
3.....	R.I.	8.4	3....	Conn.	4.3	3....	Conn.	67.7
4.....	N.J.	8.8	4....	W.Va.	9.6	4....	Calif.	66.4**
5.....	Wash.	14.8	5....	R.I.	10.0	5....	Del.	58.1
6.....	Ohio	14.9	6....	Md.	13.6	6....	Pa.	52.6
7.....	Conn.	15.2	7....	Calif.	14.7**	7....	Md.	46.2
8.....	Ind.	16.8	8....	Utah	15.8**	8....	Utah	45.8**
9.....	Md.	17.4	9....	Mich.	16.1††	9....	W.Va.	45.6
10.....	N.C.	19.4	10....	Pa.	16.2	10....	Mass.	43.1
11.....	Texas	21.1	11....	Minn.	22.3	11....	Mich.	36.9††
12.....	Ariz.	21.7	12....	Ala.	22.6	12....	N.Y.	36.5
13.....	Calif.	23.4	13....	Mass.	22.8	13....	Ala.	32.0
14.....	N.H.	24.7	14....	Ky.	25.8	14....	Minn.	30.6
15.....	Fla.	26.3	15....	N.Y.	27.2	15....	Ariz.	29.9
16.....	S.C.	30.0	16....	Wis.	29.1	16....	Wis.	23.8
17.....	Ala.	30.1	17....	Ariz.	29.9	17....	Wash.	21.6
18.....	Del.	30.4	18....	S.C.	31.3	18....	Va.	21.0
19.....	Colo.	31.2	19....	Va.	33.2	19....	S.C.	19.6
20.....	N.Y.	31.8	20....	N.C.	33.5	20....	Ark.	19.2
21.....	Oreg.	32.7	21....	Ark.	34.2	21....	Ohio	19.0
22.5....	La.	33.9	22....	Idaho	42.0	22....	Idaho	18.0
22.5....	N.Mex.	33.9	23....	Vt.	43.0	23....	Maine	17.6
24.....	Idaho	35.8	24....	Maine	43.2	24....	Oreg.	17.5
25.....	Pa.	36.4	25....	Wash.	43.9	25....	Fla.	17.4
26.....	Va.	39.0	26....	Tenn.	44.2	26....	Tenn.	17.1
27.....	Tenn.	46.7	27....	Mo.	44.8	27....	Ill.	16.5
28.....	Ga.	48.7	28....	Ga.	45.0	28....	Texas	15.8
29.....	Miss.	49.4	29....	Ohio	45.2	29....	N.H.	14.6
30.....	Okla.	50.6	30....	Oreg.	48.0	30....	Ky.	14.2
31.....	Maine	50.7	31....	Ill.	48.3	31....	N.Mex.	14.0
32.....	Ark.	57.2	32....	Texas	50.9	32....	Colo.	12.6††
33.....	Nev.	58.1	33....	N.H.	52.4	33....	Ind.	12.3
34.....	Kans.	58.6	34....	Fla.	53.8	34....	Vt.	12.0
35.....	Wyo.	59.5	35....	Ind.	54.4	35....	Nev.	11.4
36.....	W.Va.	60.8	36....	N.Mex.	56.0	36.5..	Ga.	11.0
37.....	Mont.	65.1	37....	Nev.	60.0	36.5..	Wyo.	11.0
38.....	Vt.	66.5	38....	La.	60.1	38....	N.C.	10.3
39.....	Ky.	69.0	39....	Iowa	62.1	39....	Mo.	9.9
40.....	Mich.	71.2¶	40.5..	Okla.	64.0	40....	Okla.	9.7
41.....	Wis.	76.0	40.5..	Wyo.	64.0	41....	Kans.	8.3
42.....	Minn.	78.7	42....	Mont.	67.9	42....	La.	7.8
43.....	Mo.	79.2	43....	Colo.	68.9††	43....	Mont.	7.1
44.....	Ill.	81.3	44....	Kans.	69.8	44....	Iowa	6.9
45.....	Nebr.	86.2	45....	S.Dak.	71.0	45....	Nebr.	4.3
46.....	N.Dak.	92.4	46....	Miss.	74.0	46....	S.Dak.	4.0
47.....	S.Dak.	96.2	47....	Nebr.	74.4	47....	N.Dak.	2.5
48.....	Iowa	96.9	48....	N.Dak.	80.1	48....	Miss.	2.0

§ Ranked from lowest to highest per cent.

¶ Ranked from highest to lowest per cent.

¶ Elementary school districts.

\*\* Includes junior high schools.

†† High school administrative districts.

TABLE 23

NUMBER OF MEMBERS, METHODS OF SELECTION, TERMS, AND COMPENSATION OF  
COUNTY BOARDS OF EDUCATION, 1947-48

State	No. of Members	Methods of Selection	Terms of Office	Compensation
A. County Basic Units—11 States Reporting				
Ala.....	5§	Elected	6	Per day
Fla.....	5	Elected	4	\$100 to \$2,400
Ga.....	5	Appointed by grand jury	5	\$5 per day and expenses
Ky.....	5	Elected	4	\$100 a year
La.....	5-19	Elected	6	\$15 a day, 5¢ a mile (one board serves without pay)
Md.....	3-6	Appointed by governor	6	Expenses
N.C.....	3-5	Appointed by general assembly	2-6	\$100 or per day
Tenn.....	3-17	46 elected, 48 appointed by county court	1-7	\$3 a day to \$200 a year
Utah.....	5	Elected	5	\$150 plus mileage
Va.....	3-10	Appointed by school trustee electoral board	4	Maximums of \$180 and \$300
W.Va.....	5	Elected	6	\$60 a year
B. County Intermediate Units—17 States Reporting				
Ark.....	5	Elected	5	0
Ind.....	5-21	Ex officio—township trustees	4	
Iowa.....	5	Elected	6	0
Mich.....	5	Elected	6	0
Minn.....	5	Elected	5	No Info.
Miss.....	6	Appointed by county school trustees	4	Expenses
Mo.....	6	Elected	3	Expenses
Nebr.¶	5	Elected**	4	0 to \$100
N.J.††	5	Appointed by county director of board of freeholders	4	0
N.Mex.....	5	Appointed by committee of dist. judge, chrm. of co. com., state sup't	4	\$2.50 a day, 10¢ a mile
Ohio.....	5	Elected	4	\$3 a day, 5¢ a mile
Oreg.....	5	Elected	5	0
Pa.....	5	Appointed by directors of districts	6	0
S.C.....	3-7	Appointed	4	0 to \$25 a month
S.Dak.....	3	Elected	6	\$3 a day, mileage
Texas.....	3-5	Elected	3	0
Wyo.....	6	Elected	No Info.	0

§ One board has 7 members.  
 ¶ \$600-\$5,000 (as township trustees)  
 ¶ Board of regents for county high schools.

\*\* Four elected; county superintendent is ex officio member.  
 †† County vocational board.

TABLE 24

NUMBER OF MEMBERS, METHODS OF SELECTION, TERMS, AND COMPENSATION OF CITY SCHOOL BOARDS  
AND OF BOARDS IN BASIC UNITS OTHER THAN COUNTIES AND CITIES, 1947-48

STATE	CITY SCHOOL BOARDS				BOARDS OF OTHER BASIC UNITS			
	No. of Members	Method of Selection	Term	Compensation	No. of Members	Method of Selection	Term	Compensation
Ala.....	5 <sup>a</sup>	Appointed <sup>b</sup>	5	Per day		County-Unit State		
Ariz.....	4	Appointed	2	0	5	Appointed	2	0
Ark.....		No Information				No Information		
Calif.....		No Information				No Information		
Colo.....					3-5	Elected <sup>e</sup>	3-5	0
Conn.....	5-12	Elected <sup>d</sup>	No Info.	0	3-12	Elected <sup>e</sup>	No Info.	0
Del.....	5-7	Appointed <sup>a</sup>	4	0	4-7	Elected	4	No Info.
Fla.....		County basic units include cities				County-Unit State		
Ga.....	5-10	El. or Appt'd <sup>b</sup>	3-5	0-\$10		County-Unit State		
Idaho.....		No Information				No Information		
Ill.....	5-16	Elected <sup>f</sup>	3	0	3-7	Elected	3	0
Ind.....	3-5	Appointed <sup>g</sup>	4	Nominal	1	Elected	4	\$600-\$5000
Iowa.....	7	Elected	5	0	3-5	Elected	3	0
Kans.....	6-12	No Info.	4	\$50 to treas.	3-5	Elected	3	\$10 to clerk
Ky.....	5	Elected	4	0		County-Unit State		
La.....	5	Elected	6	\$15 day, 5¢ mlg. <sup>h</sup>		County-Unit State		
Maine.....	3-5	El. or Appt'd <sup>i</sup>	3	0				
Md.....	9 <sup>i</sup>	Appointed <sup>i</sup>	6	Expenses		County-Unit State		
Mass.....					3-9	Elected	3	0-\$2.50 day in Union Dist. only
Mich.....	5-9	Elected	3	\$40 average	3-5	Elected	3	\$40 average
Minn.....	6-10	Elected	3-4	Varies	3-10	Elected	Varies	\$6-\$50
Miss.....	5	Appointed <sup>b</sup>	5	0	3-5	Elected	3-5	0
Mo.....	6-12	Elected	3-6	0	3	Elected	3	0
Mont.....	3-7	Elected	3	0	7	Appointed <sup>k</sup>	2	0
Nebr.....	6-9	Elected	3	0 to \$100	3-6	Elected	3	0 to \$100
Nev.....					3-5	Elected	2-4	0
N.H.....	3-15	Elected	3	\$25-\$100	3-9	Elected	3	\$25-\$100
N.J.....	5-9	Appointed <sup>i</sup>	3-5	0	3-9	Elected	3	0
N.Mex.....	5	Elected	6	0	3-5	El. and Appt'd	3-6	No Info.
N.Y.....	3-9	El. or Appt'd <sup>i</sup>	No Info.	0	1-9	Elected	Varies	0
N.C.....	3-15	Varies	2-6	0		County-Unit State		
N.Dak.....	5-9	Elected	3	0 to \$18	3	Elected	3	\$16
Ohio.....	3-7	Elected	4	\$2 day	5	Elected	4	\$2 day
Okla.....	3-8	Elected	3-4	0	3	Elected	3	0
Oreg.....	5-7	Elected	3-5	0	3-5	Elected	3-5	0
Pa.....	7-15	El. or Appt'd <sup>i</sup>	6	0				
R.I.....	3-12	Elected	3-6	0				
S.C.....	3-9	Elected	3-6	0				
S.Dak.....	5	Elected	3	\$2.50-\$60	3	Elected	3	\$10-\$40
Tenn.....	3-9	El. or Appt'd <sup>m</sup>	2-4	\$1 day-\$75 mo.		County-Unit State		
Texas.....	5-7	Elected <sup>n</sup>	3	0		County-Unit State		
Utah.....	5-12	Elected	4-5	\$100		County-Unit State		
Vt.....	6-11	El. or Appt'd	2-5	No Info.	3-5	Elected	3	No Info.
Va.....	2-10	Appointed <sup>b</sup>	3	No Info.		County-Unit State		
Wash.....					3-5	Elected	3-6	0
W.Va.....		County basic units include cities.				County-Unit State		
Wis.....	5-15	El. or Appt'd <sup>s</sup>	3	No Limit	3-5	Elected	3	No Limit
Wyo.....	3-6	Elected	3	0				

<sup>a</sup> Except one seven-man board.

<sup>b</sup> By council.

<sup>c</sup> Except one appointed board.

<sup>d</sup> Except four appointed boards.

<sup>e</sup> By resident judge.

<sup>f</sup> Chicago board appointed by mayor.

<sup>g</sup> By mayor or council.

<sup>h</sup> Three boards serve without pay.

<sup>i</sup> By mayor.

<sup>j</sup> City of Baltimore only.

<sup>k</sup> By county board.

<sup>l</sup> By court of common pleas.

<sup>m</sup> By mayor, council, or commission.

<sup>n</sup> With certain exceptions.

TABLE 25

MINIMUM QUALIFICATIONS, METHODS OF SELECTION, TERMS, AND SALARIES OF SUPERINTENDENTS OF  
SCHOOLS OF COUNTY BASIC UNITS AND OF COUNTY OR CORRE-  
SPONDING INTERMEDIATE UNITS, 1947-48

STATE	No.	MINIMUM QUALIFICATIONS					METHOD OF SELECTION <sup>a</sup>	TERM IN YEARS	SALARIES		
		Col- lege Yrs. or Degree	Hours Prof. Prep.	Experience in Years		Lowest			Highest	Average	
				Teach.	Admin.						
Ala. ....	(B) <sup>b</sup>	67	4 yrs.	Cert.	3	0	El. & Appt'd <sup>e</sup>	4	\$3,000	\$ 8,000	\$4,000*
Ariz. ....	(C) <sup>c</sup>	14	Cert.	Cert.	0	0	Elected	2	2,600	4,400	3,457
Ark. ....	(C)	75	A.B.	18	5 or 3		Appointed	1 & 2	2,200	3,600	3,000
Calif. ....	(C)		No Information					No Information			
Colo. ....	(C)	63	Cert.	Cert.	1	0	Elected	2	100	3,000	1,800
Conn. ....	(S) <sup>d</sup>	12	6 yrs.	30	3	4	Appointed <sup>f</sup>	Indef.	4,400†	5,640†	5,000†
Del. ....			Does not apply					Does not apply			
Fla. ....	(B)	67	4 yrs.	12	0	0	Elected	4	3,501	7,500*	5,151
Ga. ....	(B)	159	4 yrs.	.....	3	0	Elected	4	2,400	12,000	3,600
Idaho. ....	(C)	44	Teaching Certificate				Elected	2	1,440	3,600	2,520
Ill. ....	(C)	102	Supervisory Certificate				Elected	4	4,000†	13,500†	5,095†
Ind. ....	(C)	92	Supt's Cert. <sup>h</sup>	5 or 5			Appointed	4	2,600	6,600	5,000*
Iowa. ....	(C)	99	M.A.	24	5	5	Appointed	3	3,200†	6,000†	4,400†
Kans. ....	(C)	105	0	0	0	0	Elected	2	1,418	4,200	2,147
Ky. ....	(B)	120	A.B.	32	2	0	Appointed	1-4	1,200	5,000	No Info.
La. ....	(B)	64	M.A.	12	5	0	Appointed	4	4,200	12,500	5,685
Maine. ....	(S)	105	A.B.	18	3	0	Appointed <sup>i</sup>	1-5	3,150	6,000	4,500
			& exam.								
Md. ....	(B)	23	A.B.	30 <sup>j</sup>	2	0	Appointed <sup>k</sup>	4	5,500	10,000	7,188
Mass. ....	(S)	66	A.B.	18	8	3	Appointed <sup>i</sup>	3	3,000	7,000	4,600
Mich. ....	(C)	54	A.B. <sup>l</sup>	.....	5	0	Appointed	4	4,000†	9,000†	4,636†
Minn. ....	(C)	87	0	0	0	0	Elected	4	750	5,380	2,743
Miss. ....	(C)	82	2 yrs.	0	2	2	Elected	4	2,700	4,700	3,300
Mo. ....	(C)	114	4 yrs.	15	0	0	Elected	4	2,200	7,750	3,174
Mont. ....	(C)	56	2 yrs.	Cert.	3	0	Elected	4	1,920	3,360	2,362
Nebr. ....	(C)	93	0 <sup>m</sup>	0 <sup>m</sup>	0 <sup>m</sup>	0 <sup>m</sup>	Elected	4	1,400	4,500	2,227
Nev. ....			Does not apply					Does not apply			
N.H. ....	(S)	48	5 yrs.	24	3	2	Appointed	1-5	4,475	6,800	5,542
N.J. ....	(C)	21	0	0	0	0	Appointed <sup>n</sup>	3	6,000†	6,000†	6,000†
N.Mex. ....	(C)	31	0	0	0	0	Elected	2 <sup>o</sup>	2,400	4,200	3,375
N.Y. ....	(S)	176	4 yrs.	30	5 or 5		Appointed	Indef.	4,715	10,000	5,000
N.C. ....	(B)	100	A.B.	.....	3 in sch. work		Appointed	2	3,980	5,760	5,127
N.Dak. ....	(C)	53	2 yrs.	.....	2	0	Elected	2	2,200	3,200	2,700
Ohio. ....	(C)	88	M.A.	35	3	3	Appointed	1-5	3,500	7,000	4,980
Okla. ....	(C)	77	2 yrs.	0	2	0	Elected	2	1,500	6,000	2,177
Oreg. ....	(C)	36	3 yrs.	20	3	0	El. or Appt'd	4	2,100	6,000	3,535
Pa. ....	(C)	66	A.B.	30	3	3	Appointed	4	4,000	11,500	5,000 <sup>p</sup>
R.I. ....			No Information					No Information			
S.C. ....	(C)	46	0	0	0	0	Elected <sup>q</sup>	4 <sup>r</sup>	2,400	4,900	3,246
S.Dak. ....	(C)	64	2 yrs.	15	2	0	Elected	2	2,000	3,600	2,474
Tenn. ....	(B)	295	4 yrs. <sup>s</sup>	18	2	0	El. or Appt'd <sup>t</sup>	2-4	2,600	7,751	3,700
Texas. ....	(C)	54	0	0	0	0	Elected	4	2,880	5,750	4,230
Utah. ....	(B)	35	M.A.	51	3	0	Appointed	2	3,300	6,500	4,800*
Vt. ....	(S)	44	M.A.	24	5	2	Appointed <sup>u</sup>	1	2,800	4,900	3,817
Va. ....	(B)	88	M.A.	15	0	3	Appointed	4	2,360	9,500	No Info.
Wash. ....	(C)	39	4 yrs.	20	2	0	Elected	4	1,200	5,500	3,067
W.Va. ....	(B)	55	A.B.	12	5 as T/A/both		Appointed	1-4	3,200	8,500	No Info.
Wis. ....	(C)	72	4 yrs.	.....	2	0	Elected	4		No Information	
Wyo. ....	(C)	23	2 yrs.	39	0	0	Elected	4	2,300	3,000	2,650

\* Estimated by state authorities.

† 1946-47 data.

a "Elected" means elected by popular vote; "appointed" means appointed by board of education unless otherwise noted.

b (B) County is the basic unit.

c (C) County is an intermediate or supervisory unit.

d (S) Supervisory or superintendency districts, other than counties, embracing two or more basic districts.

e 47 elected, 20 appointed by boards.

f Appointed by the state board of education.

g \$10,000 in Dade County.

h Based on M.A. for newly appointed superintendents.

i Appointed by joint school committee.

j Graduate credit.

k Approved by state superintendent.

l M.A. in counties over 30,000 population.

m Counties of less than 2,000 population only.

n Appointed by commissioner of education with approval of board.

o May succeed self once.

p Median.

q Two appointed by board.

r One of the 46 for two years only.

s Or exam. upon completion of 2 years.

t 37 appointed by county court, 57 elected.

u Appointed by combined boards of local school districts affected.



TABLE 26

PROVISIONS WHICH ENCOURAGE NEEDED REORGANIZATION, 1947-48

STATE	PROVISIONS AS DESCRIBED IN RIGHT-HAND COLUMN								PROVISIONS WHICH ENCOURAGE NEEDED REORGANIZATION AS INDICATED IN COLUMNS 1-8
	State Aid Program						Other than State Aid		
	1	2	3	4	5	6	7	8	
Ala.....	x	x	x	.....	.....	.....	x	.....	1. State laws guarantee sufficient funds to enable the reorganized districts to maintain at least an established minimum school program (13).§
Ariz.....	.....	.....	.....	x	x	.....	x	.....	
Ark.....	x	x	.....	.....	.....	.....	.....	.....	2. State aid for transportation assists districts sufficiently to encourage reorganization (19).
Calif.....	.....	.....	No Information						
Colo.....	.....	.....	.....	x	.....	.....	.....	.....	3. State aid for new school buildings encourages reorganization (7).
Conn.....	.....	.....	.....	.....	.....	.....	.....	.....	
Del.....	.....	.....	.....	.....	.....	.....	.....	.....	4. Reorganized districts receive more favorable treatment in distribution of state funds than do those that do not reorganize (9).
Fla.....	.....	.....	Does Not Apply						
Ga.....	.....	.....	Does Not Apply						
Idaho.....	x	x	.....	.....	.....	.....	.....	x	5. Small schools or small school districts are penalized financially if they continue to operate (9).
Ill.....	x	.....	.....	x	x	.....	.....	x	
Ind.....	.....	.....	.....	.....	x	.....	.....	.....	6. Miscellaneous provisions (3): a) State supervision and leadership. b) Method of reimbursing on account of cost of tuition penalizes tuition districts. Reimbursement plan favors joint board operation. c) Numerous state appropriations.
Iowa.....	.....	x	.....	.....	.....	.....	.....	.....	
Kans.....	.....	.....	.....	.....	x	.....	.....	.....	7. Reorganization can be effected by order of county board or county committee or other local official or body (14).
Ky.....	.....	.....	.....	.....	.....	.....	.....	.....	
La.....	.....	.....	Does Not Apply						8. Reorganization can be effected by a majority vote in the proposed district (13).
Maine.....	.....	.....	.....	.....	.....	.....	.....	x	
Md.....	.....	.....	Does Not Apply						
Mass.....	.....	x	x	.....	.....	.....	.....	.....	
Mich.....	x	x	.....	x	.....	.....	.....	x	
Minn.....	.....	x	.....	.....	.....	.....	x	x	
Miss.....	x	x	x	x	x	.....	x	x	
Mo.....	.....	x	x	.....	.....	.....	.....	x	
Mont.....	.....	x	.....	.....	.....	.....	x	.....	
Nebr.....	.....	.....	.....	.....	.....	.....	.....	.....	
Nev.....	.....	.....	.....	x	.....	.....	.....	.....	
N.H.....	.....	.....	.....	.....	.....	.....	.....	x	
N.J.....	.....	x	.....	.....	.....	x <sup>a</sup>	.....	.....	
N.Mex.....	.....	.....	.....	.....	.....	.....	x	.....	
N.Y.....	x	.....	x	x	x	.....	.....	x	
N.C.....	.....	.....	.....	.....	.....	.....	x	.....	
N.Dak.....	.....	.....	.....	x	x	.....	.....	x	
Ohio.....	x	x	.....	.....	.....	.....	x	.....	
Okla.....	x	x	.....	.....	.....	.....	.....	.....	
Oreg.....	x	.....	.....	.....	x	.....	x	.....	
Pa.....	.....	.....	.....	x	x	x <sup>b</sup>	x	.....	
R.I.....	x	x	x	.....	.....	x <sup>c</sup>	x	.....	
S.C.....	.....	x	.....	.....	.....	.....	.....	x	
S.Dak.....	.....	.....	No Information						
Tenn.....	.....	.....	No Information						
Texas.....	.....	x	.....	.....	.....	.....	x	x	
Utah.....	.....	.....	Does Not Apply						
Vt.....	.....	.....	Does Not Apply						
Va.....	.....	.....	Does Not Apply						
Wash.....	x	x	x	.....	.....	.....	.....	.....	
W.Va.....	.....	.....	Does Not Apply						
Wis.....	x	x	.....	.....	.....	.....	x	x	
Wyo.....	.....	x	.....	.....	.....	.....	x	.....	

§ Numbers in parentheses show the number of states in which state boards of education have been assigned the functions described.

TABLE 27  
PROVISIONS WHICH DISCOURAGE NEEDED REORGANIZATION, 1947-48

STATE	PROVISIONS AS DESCRIBED IN RIGHT-HAND COLUMN									
	State Aid Program							Other than State Aid		
	1	2	3	4	5	6	7	8	9	10
Ala.....										
Ariz.....										
Ark.....								x		
Calif.....				No Information						
Colo.....				x	x	x		x		
Conn.....								x		
Del.....			x	x				x		
Fla.....				Does Not Apply						
Ga.....				Does Not Apply						
Idaho.....	x	x	x	x		x				
Ill.....	x			x	x	x				x
Ind.....				x		x				
Iowa.....	x					x		x	x	x
Kans.....	x			x	x	x		x		
Ky.....					x	x				
La.....				Does Not Apply						
Maine.....	x	x			x	x	x <sup>a</sup>	x		
Md.....				Does Not Apply						
Mass.....										
Mich.....	x			x		x	x <sup>b</sup>			x
Minn.....	x					x				x
Miss.....						x				
Mo.....	x			x	x					
Mont.....	x					x		x		x
Nebr.....						x			x	
Nev.....								x		
N.H.....					x	x	x <sup>c</sup>	x		
N.J.....						x		x		
N.Mex.....		x					x <sup>de</sup>			
N.Y.....					x		x <sup>d</sup>			
N.C.....		x				x				
N.Dak.....				x	x	x				x
Ohio.....	x			x	x	x				
Okla.....										
Oreg.....						x		x		x
Pa.....	x			x		x	x <sup>f</sup>	x		
R.I.....										
S.C.....		x	x	x		x		x		
S.Dak.....				No Information						
Tenn.....				No Information						
Texas.....			x	x	x	x	x <sup>e</sup>			
Utah.....				Does Not Apply						
Vt.....	x				x	x	x <sup>g</sup>			
Va.....				Does Not Apply						
Wash.....	x						x <sup>h</sup>	x		
W.Va.....				Does Not Apply						
Wis.....						x	x <sup>i</sup>			x
Wyo.....	x							x		x

PROVISIONS WHICH DISCOURAGE NEEDED  
REORGANIZATION AS INDICATED  
IN COLUMNS 1-10

1. Too much aid to small schools (14).§
2. Aid is granted on the basis of the number of teachers employed; if reorganization effects a reduction in the number of teachers, there is a loss in total amount of state aid (5).
3. State aid sufficient to enable many small districts to operate without local taxes (4).
4. State aid is sufficient to enable many small districts to operate with very low local tax rates (13).
5. Too little state aid for transportation (12).
6. No state aid for new buildings in reorganized districts (24).
7. Miscellaneous state aid provisions (10):
  - a) Equalization aid based on teaching positions regardless of class size or basic need for school.
  - b) Increased aid to reorganized districts not great enough to offset the loss of tuition payments formerly received by central district.
  - c) Financial provisions of Cooperative School Act do not make possible adequate program of education in new co-operative schools.
  - d) Insufficient state aid for school building construction.
  - e) Higher tax rate in larger districts.
  - f) Statutory restrictions governing reimbursement for transportation.
  - g) State aid laws penalize districts which consolidate their schools.
  - h) Every district has a credit of at least 25 pupils, but no authorization to determine whether a school district is a necessary operating unit.
  - i) State aid program is unsettled.
8. Majority vote approval required in each component district involved in proposed reorganization (16).
9. Percentage of votes larger than a majority required to effect proposed reorganization (2).
10. Rural and urban votes must be counted separately and a majority of each required to effect proposed reorganization (9).

§ Numbers in parentheses show the number of states in which state boards of education have been assigned the functions described.

TABLE 28  
 REQUIREMENTS FOR LOWEST TEACHING CERTIFICATES AUTHORIZED FOR  
 ELEMENTARY AND HIGH SCHOOL TEACHERS, 1949

STATE	ELEMENTARY TEACHERS		HIGH SCHOOL TEACHERS	
	Degree or Years College Required	Semester Hours Prof'l Preparation	Degree or Years College Required	Semester Hours Prof'l Preparation
Ala.....	3	0	Bachelor's	0
Ariz.....	Bachelor's	24	Bachelor's§	18
Ark.....	0	12	2	12
Calif.....	Bachelor's	24	Bachelor's	18
Colo.....	2	No Info.	2	No Info.
Conn.....	Bachelor's	30	Bachelor's	18
Del.....	4	30	4	42
Fla.....	0	29	0	29
Ga.....	2	9	4	9
Idaho.....	2	18	Bachelor's	20
Ill.....	Bachelor's¶	16¶	Bachelor's	16
Ind.....	Bachelor's	18	Bachelor's	18
Iowa.....	1	10	Bachelor's	15
Kans.....	0	0	4	15
Ky.....	2	17	4	18
La.....	Bachelor's	24	Bachelor's	18
Maine.....	2	0	Bachelor's	12
Md.**	Bachelor's	32	Bachelor's	16
Mass.....	No State Certificate††		No State Certificate††	
Mich.....	1††	20	4	20
Minn.....	1	15	Bachelor's	15
Miss.....	1	6	2	9
Mo.....	0	8	4	No Info.
Mont.....	1	15	4	15
Nebr.....	H.S. Normal	0	Bachelor's	18
Nev.....	1	15	4	18
N.H.....	4	45	4	21
N.J.....	Bachelor's	18	Bachelor's	18
N.Mex.....	2	15	4	15
N.Y.....	4	36	5	18
N.C.....	Bachelor's	21	Bachelor's	18
N.Dak.....	1	0§§	4	No Info.
Ohio.....	3	24	Bachelor's	17
Okla.....	2	15	Bachelor's	21
Oreg.....	3	20	Bachelor's	22
Pa.....	Bachelor's	18	Bachelor's	18
R.I.....	4	12	4	12
S.C.....	2	15	Bachelor's	18
S.Dak.....	1	5	4	15
Tenn.....	2	18	Bachelor's	27
Texas.....	1	12	2	12
Utah.....	4	30	4	22
Vt.....	2	18	Bachelor's	12
Va.....	Bachelor's	18	Bachelor's	18
Wash.....	4	No Info.	5	No Info.
W.Va.....	2	15	Bachelor's	20
Wis.....	2	18	4	18
Wyo.....	2	30	4	24

§ Plus 6 hours' graduate work.  
 ¶ Plus 24 hours' graduate work.  
 ¶ Some elementary certificates issued on basis of  
 examination to persons with 60 or more hours of college,  
 including 10 hours of professional preparation.

\*\* Excludes all emergency or substitute certificates.  
 †† Requirements set by local school committees.  
 ‡‡ Authorized for small rural schools only.  
 §§ Certification by examination.

TABLE 29  
NUMBERS AND PERCENTAGES OF TEACHERS HAVING SPECIFIED AMOUNTS  
OF COLLEGE PREPARATION, 1947-48

STATE	NO COLLEGE PREPARATION		0.1-1.9 YEARS' COLLEGE		2.0-3.9 YEARS' COLLEGE		BACHELOR'S DEGREE		MASTER'S OR HIGHER DEGREE	
	No.	Per Cent	No.	Per Cent	No.	Per Cent	No.	Per Cent	No.	Per Cent
Ala.....	\$	\$	5,013	23.8	6,006	28.5	8,826	41.9	1,231	5.8
Ariz.....	0	0.0	11*	0.3*	633*	14.9*	2,535*	60.0*	1,048*	24.8*
Ark.....	800	6.2	2,208	17.0	4,299	33.2	4,894	37.8	753	5.8
Calif.....	427†	1.0†	860†	2.0†	8,660†	20.0†	11,144†	25.0†	23,238†	52.0†
Colo.....	1,027*	11.0*	467*	5.0*	2,335*	25.0*	4,204*	45.0*	1,308*	14.0*
Conn.....	165*	1.6*	195*	1.9*	3,385*	32.9*	4,678*	45.5*	1,861*	18.1*
Del.....	0	0.0	24*	1.4*	526*	30.4*	904*	52.3*	275*	15.9*
Fla.....	0	0.0	966	6.0	3,297	20.6	10,026	62.8	1,685	10.6
Ga.....	1,813	7.9	2,052	8.9	8,488	36.8	9,382	40.7	1,307	5.7
Idaho.....	0	0.0	399*	10.0*	2,078*	52.0*	1,103*	27.6*	413*	10.4*
Ill.....	2,489	6.1	2,808	6.9	11,967	29.2	16,977	41.4	6,747	16.5
Ind.....	450*	1.9*	3,710*	15.5*	6,884*	28.9*	7,501*	31.5*	5,315*	22.2*
Iowa.....	228*	1.0*	11,394*	50.0*	5,697*	25.0*	3,418*	15.0*	2,050*	9.0*
Kans.....	455	3.6	3,678	29.9	2,305	18.7	4,312	35.0	1,559	12.7
Ky.....	876*	5.0*	2,802*	16.1*	6,336*	36.4*	6,000*	34.5*	1,400*	8.0*
La.....	711	4.7	655	4.3	4,264	28.1	8,422	55.6	1,100	7.3
Maine.....	120*	1.9*	685*	11.1*	3,259*	52.6*	1,843*	29.7*	291*	4.7*
Md.....	0	0.0	127*¶	2.0*¶	1,910*¶	30.1*¶	3,678*¶	57.9*¶	639*¶	10.0*¶
Mass.....	348*	1.5*	7,340*	30.0*	2,449*	10.3*	9,186*	38.6*	4,456*	18.7*
Mich.....	0	0.0	2,229†*	6.8†*	8,092†*	24.8†*	20,831†*	64.0†*	1,422†*	4.4†*
Minn.....	0	0.0	4,498*	23.7*	6,333*	33.3*	7,263*	38.3*	891*	4.7*
Miss.....	3,756	23.5	3,878	24.3	1,814	11.4	6,005	37.5	524	3.3
Mo.....	611	2.5	4,256	17.7	5,824	24.2	8,507	35.4	4,831	20.1
Mont.....	0	0.0	780	16.2	2,007	41.8	1,750	36.4	269	5.6
Nebr.....	1,375	10.8	3,225	25.5	2,960	23.4	4,600	36.3	500	4.0
Nev.....	8*	0.7*	19*	1.7*	249*	21.7*	768*	67.2*	98*	8.7*
N.H.....	165	5.6	133	4.6	1,298	44.4	1,161	39.8	163	5.6
N.J.....	0	0.0	0	0.0	9,612	38.7	10,452	42.1	4,756	19.2
N.Mex.....	0	0.0	194	4.3	1,173	26.3	2,541	56.9	558	12.5
N.Y.....	3,596†	4.8†	1,193†	1.7†	19,772†	26.5†	34,655†	46.5†	15,390†	20.6†
N.C.....	100*	0.4*	873*	3.8*	4,718***	20.3*	16,742*	72.0*	822*	3.5*
N.Dak.....	1,871	32.3	333	5.8	1,857	32.1	1,728††	29.8††	††	††
Ohio.....	77	0.2	1,428	3.5	10,819	26.8	22,617	56.0	5,441	13.5
Okla.....	0	0.0	13	0.1	3,738	20.7	11,430	63.1	2,916	16.1
Oreg.....	500*	5.0*	500*	5.0*	3,000*	30.0*	4,000*	40.0*	2,000*	20.0*
Pa.....	390*	0.7*	561*	1.0*	23,505*	43.4*	20,094*	37.1*	9,599*	17.8*
R.I.....	113*	3.0*	123*	3.3*	1,240*	33.3*	1,893*	50.8*	357*	9.6*
S.C.....	100*	0.6*	2,404*	14.8*	4,000*	24.5*	9,035*	55.5*	753*	4.6*
S.Dak.....	325	4.7	2,945	43.1	1,441	21.1	1,902	27.8	225	3.3
Tenn.....	3,083	15.1	1,228	6.0	6,987	34.2	7,644	37.4	1,507	7.3
Texas.....	509	1.1	963	2.1	8,293	18.4	29,636	65.8	5,607	12.6
Utah.....	11	0.2	232	4.6	956	19.1	3,472	69.2	345	6.9
Vt.....	117*	4.6*	506*	19.9*	997*	39.2*	808*	31.7*	117*	4.6*
Va.....	810	4.4	2,034	11.0	5,929	32.2	8,372	45.5	1,271	6.9
Wash.....	§§	§§	§§	§§	5,515*	38.0*	9,000*††	62.0*††	††	††
W.Va.....	0	0.0	0	0.0	4,820	35.4	6,812	50.1	1,970	14.5
Wis.....	0	0.0	2,296	11.3	7,135	35.2	7,294	36.0	3,560	17.5
Wyo.....	0	0.0	615*	22.9*	520*	19.3*	1,159*	43.0*	400*	14.8*
All states	27,426	3.2	82,853	9.7	239,382	28.0	381,204	44.7	122,968	14.4

\* Estimated by state authorities.

† 1946-47 data.

§ Included under 0.1-1.9 years' college.

|| Includes principals and supervisors.

¶ Baltimore City not included.

\*\* Approximately 2,500 of these have hours of credit equivalent to Bachelor's degree.

†† Includes Master's and higher degree.

‡‡ Included in number with Bachelor's degree.

§§§ Included under 2.0-3.9 years' college.

||| Includes all with less than Bachelor's degree.

TABLE 30

ESTIMATED NUMBERS OF TEACHERS NEEDED FOR ELEMENTARY AND SECONDARY SCHOOLS  
IN 1948-49 AND NUMBERS COMPLETING TEACHER EDUCATION PROGRAMS  
IN STATE ACCREDITED INSTITUTIONS, 1947-48

STATE	ELEMENTARY				SECONDARY			
	Needed for Normal Replacement	Total Needed	Prepared in 4-Yr. College Programs	Total Prepared 2 Yrs.' Col. or Longer	Needed for Normal Replacement	Total Needed	Prepared in 4-Yr. College Programs	Total Prepared 2 Yrs.' Col. or Longer
Ala.....	No Info.	No Info.	525*	850*	No Info.	No Info.	1,275*	2,475*
Ariz.....	216	717	124	124	109	219	186	186
Ark.....	750	4,150	No Info.	No Info.	250	1,200	No Info.	No Info.
Calif.....	960	10,376	870	870	640	4,375	1,505	1,505
Colo.....	No Info.	No Info.	224	302	No Info.	No Info.	662	662
Conn.....	360	1,035	178	178	145	170	168	168
Del.....	91	263	24	24	59	103	49	49
Fla.....	1,200	2,200	130	No Info.	800	1,300	441	No Info.
Ga.....	3,957	6,357	125	595	1,319	2,519	511	511
Idaho.....	467	1,527	0	168	233	733	159	159
Ill.....	3,000	7,100	800	2,200	800	1,400	1,200	1,200
Ind.....	600	2,975	189	189	300	1,425	1,600	1,600
Iowa.....	1,500	3,600	164	729	2,500	3,200	1,600	1,600
Kans....	1,069	1,719	87	217	580	955	662	662
Ky.....	1,290	7,195	166*	641*	210	615	727*	727*
La.....	300	2,790	170	320	200	1,760	255	255
Maine....	450	1,644	111	169	150	299	248	310
Md.....	750	1,745	150	150	753	1,480	353	353
Mass.....	878§	1,116§	174§	174§	327¶	654¶	280  ¶	280  ¶
Mich.....	2,200	7,700	600	900	1,200	1,700	1,400	1,400
Minn.....	1,500	4,205	104	531	700	1,560	1,515	1,515
Miss.....	1,318	1,428	191	523	398	436	No Info.	1,039
Mo.....	1,672	No Info.	299	633	1,424	No Info.	1,166	1,166
Mont.....	325	975	38	164	175	325	250	250
Nebr.....	1,800	3,500	163	439	800	1,150	805	805
Nev.....	200	250	24	29	50	70	25	25
N.H.....	200	561	33	33	150	279	134	134
N.J.....	1,165	3,034	268	268	659	1,675	661	661
N.Mex....	550	780	85**	283**	200	289	252**	913**
N.Y.....	1,400	3,300	988††	988††	1,200	3,010	1,891††	1,891††
N.C.....	1,100	3,558	679	679	450	1,151	1,633	1,633
N.Dak....	400	1,090	0	150†	300	505	253†	253†
Ohio.....	3,000	6,909	700	950	1,200	2,251	2,200	2,200
Okla.....	1,000	2,700	456	1,068	500	1,300	1,354	1,354
Oreg.....	900	3,700	0	300	100	400	500	500
Pa.....	2,400	4,550	1,142	1,142	1,890	3,240	4,292	4,292
R.I.....	No Info.	150	51	51	No Info.	50	76	76
S.C.....	800	1,421	290*	390*	500	939	810*	810*
S.Dak....	160	990	18*	176*	80	310	331*	331*
Tenn.....	870	6,667	191	443	308	1,504	1,416	1,416
Texas....	1,800	7,280	835	No Info.	925	2,522	249	No Info.
Utah.....	400	2,100	274	274	250	475	489	489
Vt.....	180	400	49	92	90	150	239	239
Va.....	933	6,460	365	365	352	1,059	1,062	1,062
Wash.....	600	1,300	385	385	500	600	220	220
W.Va.....	700	3,650	232	395	300	940	869	869
Wis.....	No Info.	No Info.	292	762	No Info.	No Info.	1,436	1,436
Wyo.....	250	490	No Info.	No Info.	200	300	No Info.	No Info.

\* Estimated by state authorities.

† 1946-47.

§ Grades 1-9.

|| State teachers colleges only; 20 per cent of elementary teachers and over 50 per cent high school teachers are prepared in other colleges.

¶ Grades 10-12.

\*\* Actual student enrolment in teacher preparation courses, 1948-49.

†† Excludes Columbia, New York, and Fordham Universities.

TABLE 31

ESTIMATED NUMBERS OF TEACHERS NEEDED FOR GRADES K-12 IN 1948-49 AND NUMBERS COM-  
PLETING TEACHER EDUCATION PROGRAMS IN STATE ACCREDITED INSTITUTIONS IN 1947-48

STATE	TOTAL ELEMENTARY AND SECONDARY			
	Needed for Normal Replacement	Total Needed	Prepared in 4-Yr. College Programs	Total Prepared 2 Yrs.' College or Longer
Ala.....	1,981	11,867	1,800*	3,325*
Ariz.....	325	936	310	310
Ark.....	1,000	5,350	1,008	1,454
Calif.....	1,600	14,751	2,375	2,375
Colo.....	500	2,460	886	964
Conn.....	505	1,205	346	346
Del.....	150	366	73	73
Fla.....	2,000	3,500	571	633
Ga.....	5,276	8,876	636	1,106
Idaho.....	700	2,260	159	327
Ill.....	3,800	8,500	2,000	3,400
Ind.....	900	4,400	1,789	1,789
Iowa.....	4,000	6,800	1,764	2,329
Kans.....	1,649	2,674	749	879
Ky.....	1,500	7,810	893*	1,368*
La.....	500	4,550	425	575
Maine.....	600	1,943	359	479
Md.....	1,503	3,225	503	503
Mass.....	1,205	1,770	454§	454§
Mich.....	3,400	9,400	2,000	2,300
Minn.....	2,200	5,765	1,619	2,046
Miss.....	1,716	1,864	No Info.	1,562
Mo.....	3,096	No Info.	1,465	1,799
Mont.....	500	1,300	288	414
Nebr.....	2,600	4,650	968	1,244
Nev.....	250	320	49	54
N.H.....	350	840	167	167
N.J.....	1,824	4,709	929	929
N.Mex.....	750	1,069	337	1,196
N.Y.....	2,600	6,310	2,879¶	2,879¶
N.C.....	1,550	4,709	2,312	2,312
N.Dak.....	700	1,595	253†	403†
Ohio.....	4,200	9,160	2,900	3,150
Okla.....	1,500	4,000	1,810	2,422
Oreg.....	1,000	4,100	500	800
Pa.....	4,290	7,790	5,434	5,434
R.I.....	123	200	127	127
S.C.....	1,300	2,360	1,100*	1,200*
S.Dak.....	240	1,300	349*	507*
Tenn.....	1,178	8,171	1,607	1,859
Texas.....	2,725	9,802	1,084	No Info.
Utah.....	650	2,575	763	763
Vt.....	270	550	288	331
Va.....	1,285	7,519	1,427	1,427
Wash.....	1,100	1,900	605	605
W.Va.....	1,000	4,590	1,101	1,264
Wis.....	No Info.	No Info.	1,728	2,198
Wyo.....	450	790	103	No Info.

\* Estimated by state authorities.

† 1946-47 data.

§ State teachers colleges only; 20 per cent of elementary teachers and over 50 per cent of high school teachers are prepared in other colleges.

|| Actual student enrolment in teacher preparation courses.

¶ Excludes Columbia, New York, and Fordham Universities.

TABLE 32

ESTIMATED NUMBERS OF WHITE AND NEGRO TEACHERS NEEDED IN 1948-49 AND NUMBERS COM-  
PLETING TEACHER EDUCATION PROGRAMS IN 1947-48 IN STATES  
WITH SEGREGATED SCHOOL SYSTEMS

STATE	NEEDED FOR NORMAL REPLACEMENT		TOTAL NEEDED		PREPARED IN 4-YEAR COLLEGE PROGRAMS		TOTAL PREPARED 2 YEARS' COLLEGE OR LONGER	
	W	N	W	N	W	N	W	N
A. Elementary								
Ala.....	1,167§	814§	7,111§	4,756§	275*	250*	400*	450*
Del.....	82	9	252	11	10	14	10	14
Fla.....	900	300	1,650	550	95	35	No Info.	
Ga.....	3,531§	1,745§	5,931§	2,945§				
Ky.....	1,250	40	7,150	45	166*	0*	624*	17*
La.....	175	125	1,505	1,285	130	40	130	190
Md.....	591	159	1,432	313	92	58	92	58
Miss.....	635	683	688	740	123	68	270	253
Mo.....								
N.C.....	1,000	100	3,296	262	211	468	211	468
Okla.....								
S.C.....	500	300	762	659	150*	140*	190*	200*
Tenn.....	750	120	6,237	430	119	72	346	97
Texas.....	1,500	300	6,300	980			No Info.	
Va.....	639	294	5,395	1,065	217	148	217	148
W.Va.....					220	12	337	58
B. Secondary								
Ala.....	¶	¶	¶	¶	1,150*	125*	2,150*	325*
Del.....	53	6	97	6	15	34	15	34
Fla.....	600	200	975	325	429	12	No Info.	
Ga.....	¶	¶	¶	¶				
Ky.....	200	10	600	15	674*	53*	674*	53*
La.....	100	100	970	790	195	60	195	60
Md.....	638	115	1,281	199	242	111	242	111
Miss.....	341	57	369	67	No Info.		929	110
Mo.....								
N.C.....	400	50	936	215	1,061	572	1,061	572
Okla.....								
S.C.....	300	200	695	244	500*	310*	500*	310*
Tenn.....	275	33	1,451	53	1,263	153	1,263	153
Texas.....	800	125	2,050	472			No Info.	
Va.....	236	116	823	236	650	412	650	412
W.Va.....					628	241	628	241

\* Estimated by state authorities.  
§ Includes secondary.

|| Breakdown for white and Negro not given.  
¶ Included in elementary.

TABLE 33

RANK OF STATES ON (1) RATIOS OF ELEMENTARY AND SECONDARY TEACHERS PREPARED IN 4-YEAR COLLEGE PROGRAMS, 1947-48, TO NUMBER OF ELEMENTARY AND SECONDARY TEACHERS NEEDED FOR NORMAL REPLACEMENT, 1948-49 AND (2) RATIO OF TOTAL TEACHERS PREPARED IN COLLEGE PROGRAMS OF TWO YEARS OR LONGER, 1947-48, TO TOTAL NUMBER OF TEACHERS NEEDED, 1948-49

RATIO OF TEACHERS PREPARED IN 4-YEAR COLLEGE PROGRAMS, 1947-48, TO THE NUMBER OF TEACHERS NEEDED FOR NORMAL REPLACEMENT, 1948-49						RATIO OF TOTAL ELEMENTARY AND SECONDARY TEACHERS PREPARED IN 2-YEAR OR LONGER PROGRAMS, 1947-48, TO TOTAL TEACHERS NEEDED IN GRADES K-12, 1948-49		
Elementary			Secondary					
Rank	State	Per Cent	Rank	State	Per Cent	Rank	State	Per Cent
1.....	Calif.	90.6	1.....	Ind.	533.3	1.....	N.Mex.	111.9¶
2.....	N.Y.	70.6§	2.....	Oreg.	500.0	2.....	Miss.	83.8
3.....	Utah	68.5	3.....	Tenn.	459.7	3.....	Pa.	69.8
4.....	Wash.	64.2	4.....	S.Dak.	413.8	4.....	R.I.	63.5
5.....	N.C.	61.7	5.....	N.C.	362.9	5.....	Okla.	60.6
6.....	Ariz.	57.4	6.....	Ky.	346.2	6.....	Vt.	60.2
7.....	La.	56.7	7.....	Va.	301.7	7.....	S.C.	50.8
8.....	Conn.	49.4	8.....	W.Va.	289.7	8.....	N.C.	49.1
9.....	Pa.	47.6	9.....	Okla.	270.8	9.....	N.Y.	45.6§
10.....	Texas	46.4	10.....	Vt.	265.6	10.....	Ind.	40.7
11.....	Okla.	45.6	11.....	Calif.	235.2	11.....	Ill.	40.0
12.....	Va.	39.1	12.....	Pa.	227.1	12.....	Colo.	39.2
13.....	S.C.	36.3	13.....	Minn.	216.4	13.....	S.Dak.	39.0
14.....	W.Va.	33.1	14.....	Utah	195.6	14.....	Minn.	35.5
15.....	Ind.	31.5	15.....	Ohio	183.3	15.....	Ohio	34.4
16.....	Mich.	27.3	16.....	Ariz.	170.6	16.....	Iowa	34.3
17.....	Vt.	27.2	17.....	Maine	165.3	17.....	Ariz.	33.1
18.....	Ill.	26.7	18.....	S.C.	162.0	18.....	Kans.	32.9
19.....	Del.	26.4	19.....	N.Y.	157.6§	19.....	Mont.	31.8
20.....	Maine	24.7	20.....	Ill.	150.0	19.....	Wash.	31.8
21.....	Ohio	23.3	21.....	Mont.	142.9	21.....	Utah	29.6
22.....	N.J.	23.0	22.....	La.	127.5	22.....	Conn.	28.7
23.....	Tenn.	22.0	23.....	N.Mex.	126.0¶	23.....	Ala.	28.0
24.....	Md.	20.0	24.....	Mich.	116.7	24.....	W.Va.	27.5
24.....	Nev.	20.0	25.....	Conn.	115.9	25.....	Ark.	27.2
26.....	Mass.	19.8	26.....	Kans.	114.1	26.....	Nebr.	26.8
27.....	Mo.	17.9	27.....	Nebr.	100.6	27.....	Mass.	25.6
28.....	N.H.	16.5	28.....	N.J.	100.3	28.....	N.Dak.	25.3
29.....	N.Mex.	15.5¶	29.....	N.H.	89.3	29.....	Maine	24.7
30.....	Miss.	14.5	30.....	Mass.	85.6	30.....	Mich.	24.5
31.....	Ky.	12.9	31.....	N.Dak.	84.3	31.....	Tenn.	22.8
32.....	Mont.	11.7	32.....	Del.	83.1	32.....	Del.	19.9
33.....	S.Dak.	11.3	33.....	Mo.	81.9	32.....	N.H.	19.9
34.....	Iowa	10.9	34.....	Idaho	68.2	34.....	N.J.	19.7
35.....	Fla.	10.8	35.....	Iowa	64.0	35.....	Oreg.	19.5
36.....	Nebr.	9.1	36.....	Fla.	55.1	36.....	Va.	19.0
37.....	Kans.	8.1	37.....	Nev.	50.0	37.....	Fla.	18.1
38.....	Minn.	6.9	38.....	Md.	46.9	38.....	Ky.	17.5
39.....	Ga.	3.2	39.....	Wash.	44.0	39.....	Nev.	16.9
41.....	Idaho	0.0	40.....	Ga.	38.7	40.....	Calif.	16.1
41.....	N.Dak.	0.0	41.....	Texas	26.9	41.....	Md.	15.6
41.....	Oreg.	0.0		Ala.	No Info.	42.....	Idaho	14.5
	Ala.	No Info.		Ark.	No Info.	43.....	La.	12.6
	Ark.	No Info.		Colo.	No Info.	44.....	Ga.	12.5
	Colo.	No Info.		Miss.	No Info.		Mo.	No Info.
	R.I.	No Info.		R.I.	No Info.		Texas	No Info.
	Wis.	No Info.		Wis.	No Info.		Wis.	No Info.
	Wyo.	No Info.		Wyo.	No Info.		Wyo.	No Info.

§ Excludes those prepared at Columbia, New York, and Fordham Universities.

|| Based on number prepared in state teachers colleges only; 20 per cent of elementary and over 50 per cent of

high-school teachers are prepared in other colleges in Massachusetts.

¶ Based on actual student enrolment in teacher preparation courses, 1948-49.



TABLE 34

AVERAGE ANNUAL SALARIES OF TEACHERS (INCLUDING PRINCIPALS AND SUPERVISORS)  
1937-38, 1941-42, 1945-46, AND 1947-48§

STATE	AVERAGE ANNUAL SALARIES OF TEACHERS							
	1937-38	Rank	1941-42	Rank	1945-46	Rank	1947-48	Rank
Ala.....	\$ 710	45	\$ 755	44	\$1,239	44	\$1,909*	41
Ariz.....	1,535	13	1,653	13	2,167	11	3,298*	5
Ark.....	571	47	678	46	1,094	46	1,548	47
Calif.....	2,201	2	No Information		2,600	2	3,400	2
Colo.....	1,294	19	1,417	19	1,822	23	2,409*	25
Conn.....	1,862	5	1,932	4	2,393	6	3,067	8
Del.....	1,623	8	1,741	9	2,202	10	2,663	20
Fla.....	1,003	31	1,130	27	1,719	26	2,641	21
Ga.....	715	44	806	43	1,081	47	1,715	44
Idaho.....	1,087	26	1,115	29	1,672	30	2,220	29
Ill.....	1,608	9	1,807	7	2,280	8	2,780	16
Ind.....	1,375	16	1,505	15	2,143	13	2,825	15
Iowa.....	932	34	1,061	32	1,676	28.5	2,050	37
Kans....	903	35	1,021	34	1,666	31	2,152	32
Ky.....	835	39	936	38	1,295	42	1,865	42
La.....	982	32	1,086	31	1,537	36	2,199	31
Maine....	860	38	1,000	37	1,409	41	2,000	38
Md.....	1,564	12	1,713	11	2,262	9	3,335*	3
Mass.....	2,009	3	2,049	3	2,512	4	2,960	10
Mich.....	1,586	11	1,671	12	2,337	7	2,950*	12
Minn.....	1,185	22	1,288	21	1,878	21	2,536	23
Miss.....	479	48	517	47	856	48	1,293	48
Mo.....	1,134	23	1,223	24	1,793	25	2,133	33
Mont.....	1,077	27	1,224	23	1,838	22	2,699	18
Nebr.....	813	40	854	40	1,514	39	1,919	40
Nev.....	1,465	15	1,644	14	1,992	19	3,018	9
N.H.....	1,258	21	1,293	20	1,530	37.5	2,294	28
N.J.....	2,006	4	2,157	2	2,484	5	3,073	7
N.Mex....	1,090	25	1,190	25	1,970	20	2,958	11
N.Y.....	2,322	1	2,618	1	2,946	1	3,450*	1
N.C.....	897	36	1,019	35	1,602	35	2,125*	34
N.Dak....	684	46	750	45	1,469	40	1,573	46
Ohio.....	1,506	14	1,747	8	2,091	16	2,760	17
Okla.....	1,027	29	1,120	28	1,796	24	2,209	30
Oreg.....	1,286	20	1,430	17	2,164	12	2,902	14
Pa.....	1,593	10	1,724	10	2,124	14	2,666	19
R.I.....	1,756	6	1,830	6	2,098	15	3,085	6
S.C.....	734	42	820	42	1,152	45	1,762	43
S.Dak....	752	41	844	41	1,530	37.5	1,932	39
Tenn.....	726	43	880	39	1,287	43	1,649	45
Texas.....	1,013	30	1,091	30	1,640	33	2,594	22
Utah.....	1,313	17	1,431	16	2,012	17	2,916	13
Vt.....	952	33	1,001	36	1,692	27	2,051	36
Va.....	886	37	1,054	33	1,615	34	2,062	35
Wash.....	1,746	7	1,920	5	2,547	3	3,313	4
W.Va.....	1,096	24	1,265	22	1,676	28.5	2,364	26
Wis.....	1,307	18	1,428	18	2,002	18	2,471*	24
Wyo.....	1,053	28	1,145	26	1,654	32	2,340	27
Medians	\$1,093	.....	\$1,223	.....	\$1,795	.....	\$2,440	.....

\* Estimated by state authorities.

§ Data for 1937-38, 1941-42, and 1945-46 were obtained from the U.S. Office of Education Biennial Surveys

and checked by state authorities. Figures for 1947-48 were obtained from state departments of education.

TABLE 35

AVERAGE ANNUAL SALARIES OF TEACHERS ADJUSTED BY CONSUMERS' PRICE INDICES§ (INCLUDING PRINCIPALS AND SUPERVISORS), 1937-38, 1941-42, 1945-46, AND 1947-48||

STATE	1937-38	1941-42	1945-46	1947-48	GAIN OR LOSS 1937-38 TO 1947-48	
					Amount	Per Cent
Ala.....	\$ 697	\$ 666	\$ 937	\$1,133*	\$436*	62.5*
Ariz.....	1,506	1,459	1,638	1,957*	451*	29.9*
Ark.....	560	598	827	919	359	64.1
Calif.....	2,160	No Info.	1,965	2,018	-142	- 6.6
Colo.....	1,270	1,251	1,377	1,430*	160*	12.6*
Conn.....	1,827	1,705	1,809	1,820	- 7	- 0.4
Del.....	1,593	1,537	1,664	1,580	- 13	- 0.8
Fla.....	984	997	1,299	1,567	583	59.2
Ga.....	702	711	817	1,018	316	45.1
Idaho.....	1,067	984	1,264	1,318	251	23.5
Ill.....	1,578	1,595	1,723	1,650	72	4.6
Ind.....	1,349	1,328	1,620	1,677	328	24.3
Iowa.....	915	936	1,267	1,217	302	33.0
Kans.....	886	901	1,259	1,277	391	44.1
Ky.....	819	826	979	1,107	288	35.2
La.....	964	959	1,162	1,305	341	35.4
Maine.....	844	883	1,065	1,187	343	40.6
Md.....	1,535	1,512	1,710	1,979*	444*	28.9*
Mass.....	1,972	1,808	1,899	1,757	-215	-10.9
Mich.....	1,557	1,475	1,767	1,751*	194*	12.4*
Minn.....	1,163	1,137	1,420	1,505	342	29.4
Miss.....	470	456	647	767	297	63.2
Mo.....	1,113	1,079	1,355	1,266	153	13.7
Mont.....	1,057	1,080	1,389	1,602	545	51.6
Nebr.....	798	754	1,144	1,139	341	42.7
Nev.....	1,438	1,451	1,506	1,791	353	24.5
N.H.....	1,235	1,141	1,157	1,361	126	10.2
N.J.....	1,969	1,904	1,878	1,824	-145	- 7.4
N.Mex.....	1,070	1,050	1,489	1,756	686	64.1
N.Y.....	2,279	2,311	2,227	2,048*	-231*	-10.1*
N.C.....	880	899	1,211	1,261*	381*	43.3*
N.Dak.....	671	662	1,110	934	263	39.2
Ohio.....	1,478	1,542	1,581	1,638	160	10.8
Okla.....	1,008	989	1,358	1,311	303	30.1
Oreg.....	1,262	1,262	1,636	1,722	460	36.5
Pa.....	1,563	1,522	1,606	1,582	19	1.2
R.I.....	1,723	1,615	1,586	1,831	108	6.3
S.C.....	720	724	871	1,046	326	45.3
S.Dak.....	738	745	1,157	1,147	409	55.4
Tenn.....	712	777	973	979	267	37.5
Texas.....	994	963	1,240	1,540	546	54.9
Utah.....	1,289	1,263	1,521	1,731	442	34.3
Vt.....	934	883	1,279	1,217	283	30.3
Va.....	870	930	1,221	1,224	354	40.7
Wash.....	1,714	1,695	1,925	1,966	252	14.7
W.Va.....	1,076	1,116	1,267	1,403	327	30.4
Wis.....	1,283	1,260	1,513	1,466*	183*	14.3*
Wyo.....	1,033	1,011	1,250	1,389	356	34.4
Medians.....	\$1,073	\$1,079	\$1,357	\$1,448	\$310	30.4

\* Estimated by state authorities.

§ Consumers' Price Indices of Bureau of Labor Statistics. An average of the monthly indices from September through August was used for each of the selected years. See p. 23.

|| Adjustments were applied to average annual salaries for the selected years as shown in Table 34.

TABLE 36

NUMBERS AND PERCENTAGES OF TEACHERS IN DESIGNATED SALARY BRACKETS, 1947-48  
(Excluding Non-teaching Principals and Supervisors)

STATE	BELOW \$1,500		\$1,500-\$1,799		\$1,800-\$2,399		\$2,400-\$2,999		\$3,000-\$4,000		ABOVE \$4,000	
	No.	Per Cent	No.	Per Cent	No.	Per Cent	No.	Per Cent	No.	Per Cent	No.	Per Cent
Ala.....	5,316	26.0	3,499	17.1	8,116	39.7	2,336	11.4	1,106	5.4	78	0.4
Ariz.....	0	0.0	0	0.0	63	1.5	1,256	29.8	2,020	47.9	877	20.8
Ark.....	6,415	49.3	2,660	20.4	2,795	21.5	710	5.5	437 <sup>a</sup>	3.3 <sup>a</sup>	b	b
Calif.....	0	0.0	0	0.0	0	0.0	14,956	29.0	23,981	46.0	13,151	25.0
Colo.....	605 <sup>c</sup>	6.9 <sup>c</sup>	1,456 <sup>c</sup>	16.6 <sup>c</sup>	3,129 <sup>c</sup>	35.9 <sup>c</sup>	2,006 <sup>c</sup>	23.0 <sup>c</sup>	1,211 <sup>c</sup>	13.8 <sup>c</sup>	333 <sup>c</sup>	3.8 <sup>c</sup>
Conn.....	147 <sup>d</sup>	1.5 <sup>d</sup>	19 <sup>e</sup>	0.2 <sup>e</sup>	1,169	11.7	2,897	29.0	4,560	45.6	1,202	12.0
Del.....	0	0.0	18 <sup>f</sup>	1.0 <sup>f</sup>	541 <sup>g</sup>	31.3 <sup>g</sup>	767 <sup>h</sup>	44.3 <sup>h</sup>	402 <sup>i</sup>	23.3 <sup>i</sup>	1 <sup>j</sup>	0.1 <sup>j</sup>
Fla.....	0	0.0	2,578	16.1	1,686	10.6	10,024	62.7	1,686 <sup>a</sup>	10.6 <sup>a</sup>	b	b
Ga.....	10,749	46.6	8,981	39.0	1,521	6.6	1,609	7.0	182	0.8	0	0.0
Idaho.....	80 <sup>k</sup>	2.0 <sup>k</sup>	336 <sup>k</sup>	8.4 <sup>k</sup>	2,412 <sup>k</sup>	60.4 <sup>k</sup>	1,016 <sup>k</sup>	25.4 <sup>k</sup>	148 <sup>k</sup>	3.7 <sup>k</sup>	1 <sup>k</sup>	0.1 <sup>k</sup>
Ill.....	3,170	7.7	3,846	9.4	8,399	20.5	8,896	21.7	12,339	30.1	4,336	10.6
Ind.....	0	0.0	113 <sup>k</sup>	0.4 <sup>k</sup>	5,095 <sup>k</sup>	21.3 <sup>k</sup>	7,427 <sup>k</sup>	31.1 <sup>k</sup>	7,818 <sup>k</sup>	32.8 <sup>k</sup>	3,417 <sup>k</sup>	14.4 <sup>k</sup>
Iowa.....	1,823 <sup>k</sup>	8.0 <sup>k</sup>	5,241 <sup>k</sup>	23.0 <sup>k</sup>	7,975 <sup>k</sup>	35.0 <sup>k</sup>	4,102 <sup>k</sup>	18.0 <sup>k</sup>	1,823 <sup>k</sup>	8.0 <sup>k</sup>	1,823 <sup>k</sup>	8.0 <sup>k</sup>
Kans.....	2,741 <sup>f</sup>	33.6 <sup>f</sup>	1,632 <sup>f</sup>	19.9 <sup>f</sup>	2,680 <sup>f</sup>	32.8 <sup>f</sup>	882 <sup>f</sup>	10.8 <sup>f</sup>	234 <sup>f</sup>	2.9 <sup>f</sup>	0 <sup>f</sup>	0.0 <sup>f</sup>
Ky.....	9,446 <sup>g</sup>	54.2 <sup>g</sup>	3,706 <sup>g</sup>	21.3 <sup>g</sup>	3,190 <sup>g</sup>	18.3 <sup>g</sup>	507 <sup>g</sup>	2.9 <sup>g</sup>	400 <sup>g</sup>	2.3 <sup>g</sup>	165 <sup>g</sup>	1.0 <sup>g</sup>
La.....	3,030	20.0	3,485	23.0	4,545	30.0	2,273	15.0	1,667	11.0	152	1.0
Maine.....	339 <sup>h</sup>	5.5 <sup>h</sup>	1,734 <sup>h</sup>	28.0 <sup>h</sup>	2,911 <sup>h</sup>	47.0 <sup>h</sup>	934 <sup>h</sup>	15.0 <sup>h</sup>	280 <sup>h</sup>	4.5 <sup>h</sup>	0 <sup>h</sup>	0.0 <sup>h</sup>
Md.....	178 <sup>h</sup>	0.38 <sup>h</sup>	168 <sup>h</sup>	0.38 <sup>h</sup>	603 <sup>h</sup>	9.58 <sup>h</sup>	1,865 <sup>h</sup>	29.18 <sup>h</sup>	3,505 <sup>h</sup>	55.28 <sup>h</sup>	3488 <sup>h</sup>	5.58 <sup>h</sup>
Mass.....	47 <sup>h</sup>	0.2 <sup>h</sup>	307 <sup>h</sup>	1.3 <sup>h</sup>	4,086 <sup>h</sup>	17.3 <sup>h</sup>	6,519 <sup>h</sup>	27.6 <sup>h</sup>	9,095 <sup>h</sup>	38.5 <sup>h</sup>	3,567 <sup>h</sup>	15.1 <sup>h</sup>
Mich.....	400 <sup>h</sup>	1.2 <sup>h</sup>	2,500 <sup>h</sup>	7.5 <sup>h</sup>	5,200 <sup>h</sup>	15.7 <sup>h</sup>	11,000 <sup>h</sup>	33.0 <sup>h</sup>	8,200 <sup>h</sup>	24.6 <sup>h</sup>	6,000 <sup>h</sup>	18.0 <sup>h</sup>
Minn.....	714 <sup>h</sup>	3.7 <sup>h</sup>	2,199 <sup>h</sup>	11.6 <sup>h</sup>	6,948 <sup>h</sup>	36.6 <sup>h</sup>	4,761 <sup>h</sup>	25.1 <sup>h</sup>	3,282 <sup>h</sup>	17.3 <sup>h</sup>	1,081 <sup>h</sup>	5.7 <sup>h</sup>
Miss.....	11,340 <sup>h</sup>	72.9 <sup>h</sup>	2,010 <sup>h</sup>	12.9 <sup>h</sup>	1,397 <sup>h</sup>	9.0 <sup>h</sup>	351 <sup>h</sup>	2.3 <sup>h</sup>	360 <sup>h</sup>	2.3 <sup>h</sup>	96 <sup>h</sup>	0.6 <sup>h</sup>
Mo.....	h	h	h	h	16,000 <sup>i</sup>	71.1 <sup>i</sup>	6,500 <sup>i</sup>	28.9 <sup>i</sup>	k	k	k	k
Mont.....	h	h	h	h	1,700 <sup>i</sup>	36.0 <sup>i</sup>	3,000 <sup>i</sup>	64.0 <sup>i</sup>	k	k	k	k
Nebr.....	3,150 <sup>h</sup>	26.5 <sup>h</sup>	2,800 <sup>h</sup>	23.5 <sup>h</sup>	3,000 <sup>h</sup>	25.2 <sup>h</sup>	2,702 <sup>h</sup>	22.7 <sup>h</sup>	251 <sup>h</sup>	2.1 <sup>h</sup>	0	0.0
Nev.....	0	0.0	0	0.0	0	0.0	632	54.3	458	39.3	74	6.4
N.H.....	0	0.0	73 <sup>h</sup>	2.5 <sup>h</sup>	1,884 <sup>h</sup>	64.5 <sup>h</sup>	626 <sup>h</sup>	21.4 <sup>h</sup>	317 <sup>h</sup>	10.8 <sup>h</sup>	20 <sup>h</sup>	0.7 <sup>h</sup>
N.J.....	0	0.0	0	0.0	6,361	25.6	6,990	28.2	8,416	33.9	3,053	12.3
N.Mex.....	103	2.6	77	1.9	674	17.0	1,929	48.7	1,147	29.1	26	0.7
N.Y.....	0	0.0	0	0.0	11,771	15.5	19,820	26.1	18,565	24.5	25,746	33.9
N.C.....	1,890 <sup>h</sup>	8.1 <sup>h</sup>	5,149 <sup>h</sup>	22.1 <sup>h</sup>	15,678 <sup>h</sup>	67.5 <sup>h</sup>	538 <sup>h</sup>	2.3 <sup>h</sup>	0 <sup>h</sup>	0.0 <sup>h</sup>	0 <sup>h</sup>	0.0 <sup>h</sup>
N.Dak.....	3,000 <sup>h</sup>	42.7 <sup>h</sup>	3,543 <sup>h</sup>	50.4 <sup>h</sup>	112 <sup>h</sup>	1.6 <sup>h</sup>	85 <sup>h</sup>	1.2 <sup>h</sup>	292 <sup>h</sup>	4.1 <sup>h</sup>	b	b
Ohio.....	96	0.2	1,176	2.9	13,171	32.6	14,853	36.8	10,593	26.3	493	1.2
Okla.....	2,645	14.6	1,976	10.9	9,955	55.0	2,111	11.7	1,207	6.7	203	1.1
Oreg.....	0	0.0	0	0.0	1,000 <sup>h</sup>	11.1 <sup>h</sup>	6,000 <sup>h</sup>	66.7 <sup>h</sup>	1,750 <sup>h</sup>	19.4 <sup>h</sup>	250 <sup>h</sup>	2.8 <sup>h</sup>
Pa.....	0	0.0	631 <sup>m</sup>	1.2 <sup>m</sup>	25,596	47.1	14,865	27.4	11,023	20.3	2,171	4.0
R.I.....	0	0.0	0	0.0	261 <sup>n</sup>	7.0 <sup>n</sup>	1,162 <sup>n</sup>	31.2 <sup>n</sup>	2,077 <sup>n</sup>	55.7 <sup>n</sup>	226 <sup>n</sup>	6.1 <sup>n</sup>
S.C.....	5,616 <sup>l</sup>	37.0 <sup>l</sup>	7,900 <sup>l</sup>	52.1 <sup>l</sup>	1,657 <sup>l</sup>	10.9 <sup>l</sup>	0 <sup>l</sup>	0.0 <sup>l</sup>	0 <sup>l</sup>	0.0 <sup>l</sup>	0 <sup>l</sup>	0.0 <sup>l</sup>
S.Dak.....	1,595	23.4	2,257	33.1	1,922	28.1	924	13.5	122	1.8	8	0.1
Tenn.....	7,628 <sup>h</sup>	37.3 <sup>h</sup>	5,232 <sup>h</sup>	25.6 <sup>h</sup>	3,760 <sup>h</sup>	18.4 <sup>h</sup>	2,467 <sup>h</sup>	12.0 <sup>h</sup>	1,220 <sup>h</sup>	6.0 <sup>h</sup>	142 <sup>h</sup>	0.7 <sup>h</sup>
Texas.....	1,865 <sup>h</sup>	4.1 <sup>h</sup>	4,865 <sup>h</sup>	10.8 <sup>h</sup>	17,810 <sup>h</sup>	39.6 <sup>h</sup>	17,493 <sup>h</sup>	38.8 <sup>h</sup>	2,635 <sup>h</sup>	6.0 <sup>h</sup>	340 <sup>h</sup>	0.7 <sup>h</sup>
Utah.....	0	0.0	0	0.0	99 <sup>h</sup>	2.0 <sup>h</sup>	3,569 <sup>h</sup>	72.0 <sup>h</sup>	1,091 <sup>h</sup>	22.0 <sup>h</sup>	198 <sup>h</sup>	4.0 <sup>h</sup>
Vt.....	0	0.0	1,174 <sup>h</sup>	46.1 <sup>h</sup>	938 <sup>h</sup>	36.9 <sup>h</sup>	312 <sup>h</sup>	12.3 <sup>h</sup>	118 <sup>h</sup>	4.6 <sup>h</sup>	3 <sup>h</sup>	0.1 <sup>h</sup>
Va.....	3,356	18.2	5,130	27.8	5,832	31.7	2,423	13.2	1,615	8.8	60	0.3
Wash.....	0	0.0	0	0.0	0	0.0	4,915	33.8	9,600 <sup>a</sup>	66.2 <sup>a</sup>	b	b
W.Va.....	429 <sup>l</sup>	6.9 <sup>l</sup>	866 <sup>l</sup>	14.0 <sup>l</sup>	3,828 <sup>l</sup>	61.9 <sup>l</sup>	1,066 <sup>l</sup>	17.2 <sup>l</sup>	0 <sup>l</sup>	0.0 <sup>l</sup>	0 <sup>l</sup>	0.0 <sup>l</sup>
Wis.....	1,934	9.8	3,807	19.2	6,990	35.3	3,797	19.1	3,291 <sup>a</sup>	16.6 <sup>a</sup>	b	b
Wyo.....	100 <sup>h</sup>	3.7 <sup>h</sup>	76 <sup>h</sup>	2.8 <sup>h</sup>	1,488 <sup>h</sup>	55.2 <sup>h</sup>	449 <sup>h</sup>	16.7 <sup>h</sup>	581 <sup>h</sup>	21.6 <sup>h</sup>	b	b

\* Estimated by state authorities.

<sup>a</sup> Includes all above \$3,000.<sup>b</sup> Included in \$3,000-\$4,000 column.<sup>c</sup> Includes principals and supervisors.<sup>d</sup> Includes 140 part-time special teachers and 7 part-time kindergarten teachers.<sup>e</sup> Includes 16 part-time special teachers and 2 part-time kindergarten teachers.<sup>f</sup> Elementary only.<sup>g</sup> Exclusive of Baltimore City.<sup>h</sup> Included in \$1,800-\$2,399 column.<sup>i</sup> Includes all salaries up to \$2,399.<sup>j</sup> Includes all salaries \$2,400 and over.<sup>k</sup> Included in \$2,400-\$2,999 column.<sup>l</sup> Does not include permissible local supplements.<sup>m</sup> \$1,600-\$1,799.

TABLE 37

RANK OF STATES ON (1) AVERAGE ANNUAL SALARIES OF TEACHERS, 1947-48, (2) GAIN OR LOSS IN ADJUSTED AVERAGE ANNUAL SALARIES, 1937-38 TO 1947-48, (3) PERCENTAGE OF TEACHERS RECEIVING \$2,400 OR MORE, AND (4) PERCENTAGE OF TEACHERS HAVING BACHELORS' OR HIGHER DEGREES

AVERAGE ANNUAL SALARIES OF TEACHERS 1947-48			GAIN OR LOSS IN ADJUSTED AVERAGE ANNUAL SALARIES \$ 1937-38 TO 1947-48			PER CENT OF TEACHERS RECEIVING \$2,400 OR MORE 1947-48			PER CENT OF TEACHERS HAVING BACHELORS' OR HIGHER DEGREES 1947-48		
Rank	State	Salary	Rank	State	Amt.	Rank	State	Per Cent	Rank	State	Per Cent
1...	N.Y.	\$3,450*	1....	N.Mex.	\$686	2....	Calif.	100.0	1....	Ariz.	84.8
2....	Calif.	3,400	2....	Fla.	583	2....	Nev.	100.0	2....	Okla.	79.2
3....	Md.	3,335*	3....	Texas	546	2....	Wash.	100.0	3....	Texas	78.4
4....	Wash.	3,313	4....	Mont.	545	4....	Ariz.	98.5	4....	Calif.	77.0†
5....	Ariz.	3,298*	5....	Oreg.	460	5....	Utah.	98.0	5....	Utah	76.1
6....	R.I.	3,085	6....	Ariz.	451*	6....	R.I.	93.0	6....	Nev.	75.9
7....	N.J.	3,073	7....	Md.	444*	7....	Md.	89.9	7....	N.C.	75.5
8....	Conn.	3,067	8....	Utah	442	8....	Oreg.	88.9	8....	Fla.	73.4
9....	Nev.	3,018	9....	Ala.	436*	9....	Conn.	86.6	9....	Ohio	69.5
10....	Mass.	2,960	10....	S.Dak.	409	10....	N.Y.	84.5	10....	N.Mex.	69.4
11....	N.Mex.	2,958	11....	Kans.	391	11....	Mass.	81.2	11....	Mich.	68.4†
12....	Mich.	2,950*	12....	N.C.	381*	12....	N.Mex.	78.5	12....	Del.	68.2
13....	Utah	2,916	13....	Ark.	359	13....	Ind.	78.3	13....	Md.	67.9
14....	Oreg.	2,902	14....	Wyo.	356	14....	Mich.	75.6	14....	N.Y.	67.1†
15....	Ind.	2,825	15....	Va.	354	15....	N.J.	74.4	15....	W.Va.	64.6
16....	Ill.	2,780	16....	Nev.	353	16....	Fla.	73.3	16....	Conn.	63.6
17....	Ohio	2,760	17....	Maine	343	17....	Del.	67.7	17....	La.	62.9
18....	Mont.	2,699	18....	Minn.	342	18....	Ohio	64.3	18....	Wash.	62.0
19....	Pa.	2,666	19.5..	La.	341	19....	Mont.	64.0	19....	N.J.	61.3
20....	Del.	2,663	19.5..	Nebr.	341	20....	Ill.	62.4	20....	R.I.	60.4
21....	Fla.	2,641	21....	Ind.	328	21....	Pa.	51.7	21....	S.C.	60.1
22....	Texas	2,594	22....	W.Va.	327	22....	Minn.	48.1	22....	Oreg.	60.0
23....	Minn.	2,536	23....	S.C.	326	23....	Texas	45.5	23....	Colo.	59.0
24....	Wis.	2,471*	24....	Ga.	316	24....	Colo.	40.6¶	24....	Ill.	57.9
25....	Colo.	2,409*	25....	Okla.	303	25....	Wyo.	38.3	25....	Wyo.	57.8¶
26....	W.Va.	2,364	26....	Iowa	302	26....	Wis.	35.7	26....	Mass.	57.3
27....	Wyo.	2,340	27....	Miss.	297	27....	Iowa	34.0	27....	Mo.	55.5
28....	N.H.	2,294	28....	Ky.	288	28....	N.H.	32.9¶	28....	Pa.	54.9
29....	Idaho	2,220	29....	Vt.	283	29....	Kans.	30.0**	29....	Ind.	53.7
30....	Okla.	2,209	30....	Tenn.	267	30....	Idaho	29.2	30....	Wis.	53.5
31....	La.	2,199	31....	N.Dak.	263	31....	Mo.	28.9	31....	Va.	52.4
32....	Kans.	2,152	32....	Wash.	252	32....	La.	27.0	32.5..	Ala.	47.7
33....	Mo.	2,133	33....	Idaho	251	33....	Nebr.	24.8	32.5..	Kans.	47.7
34....	N.C.	2,125*	34....	Mich.	194*	34....	Va.	22.3	34....	Ga.	46.4
35....	Va.	2,062	35....	Wis.	183*	35.5..	Maine	19.5	35....	N.H.	45.4¶
36....	Vt.	2,051	36.5..	Colo.	160*	35.5..	Okla.	19.5	36....	Tenn.	44.7
37....	Iowa	2,050	36.5..	Ohio	160	37....	Tenn.	18.7	37....	Ark.	43.6
38....	Maine	2,000	38....	Mo.	153	38.5..	Ala.	17.2	38....	Minn.	43.0
39....	S.Dak.	1,932	39....	N.H.	126	38.5..	W.Va.	17.2††	39....	Ky.	42.5
40....	Nebr.	1,919	40....	R.I.	108	40....	Vt.	17.0	40....	Mont.	42.0
41....	Ala.	1,909*	41....	Ill.	72	41....	S.Dak.	15.4	41....	Miss.	40.8
42....	Ky.	1,865	42....	Pa.	19	42....	Ark.	8.8	42....	Nebr.	40.3
43....	S.C.	1,762	43....	Conn.	— 7	43....	Ga.	7.8	43....	Idaho	38.0
44....	Ga.	1,715	44....	Del.	— 13	44....	Ky.	6.2	44....	Vt.	36.3
45....	Tenn.	1,649	45....	Calif.	— 142	45....	N.Dak.	5.3	45....	Maine	34.4
46....	N.Dak.	1,573	46....	N.J.	— 145	46....	Miss.	5.2	46....	S.Dak.	31.1
47....	Ark.	1,548	47....	Mass.	— 215	47....	N.C.	2.3††	47....	N.Dak.	29.8
48....	Miss.	1,293	48....	N.Y.	— 231*	48....	S.C.	0.0††	48....	Iowa	24.0

\* Estimated by state authorities.

† 1946-47 data.

‡ Based on adjusted average annual salaries as shown in Table 35.

|| Excludes Baltimore City.

¶ Includes principals and supervisors.

\*\* Estimate made by survey staff on basis of available data from Kansas.

†† Does not include permissible local supplements.

TABLE 38  
STATE-WIDE PROVISIONS FOR SICK LEAVE AND TENURE, 1947-48

STATE	SICK LEAVE BENEFITS			TENURE OR CONTINUING CONTRACT LAWS						
	Has Program	Days 1st Year	Days Cumulative to	Type of Law§	Applies to All		Years Probation	Right to Public Hearing	Cause Stated in Writing	Legal Proof of Cause Required
					Dis-tricts	Tchrs. in Dis-tricts Covered				
Ala.....	x	9	45	T	x	x	3	x	x	x
Ariz.....	No State Law									
Ark.....				CC	x	x	0			
Calif.....	x	10	40	T		x	3	x	x	x
Colo.....				CC		x	3			
Conn.....				CC	x	x	0			
Del.....	x	10	20	CC	x	x	0			x
Fla.....	x	6	72	CC¶	x	x	3	x	x	
Ga.....										
Idaho.....	x	5	20							
Ill.....	x	10	30	T or CC**	x	x	2	x	x	x
Ind.....	x	7	45	T††		x	5	x	x	x
Iowa.....				CC	x	x	0	x		
Kans.....										
Ky.....	x	10	20	T	x		4	x	x	x
La.....	x	10	25	T	x	x	3	x	x	x
Maine.....										
Md.....	x	No Info.		T	x	x	2	x	x	x
Mass.....				T	x	x	3	x	x	x
Mich.....				T		x	2	x	x	x
Minn.....				T or CC	x	x	0	x	x	x
Miss.....										
Mo.....				CC	x	x	0			
Mont.....				CC	x	x	3			
Nebr.....				T or CC		x				
Nev.....	x††	10	30	CC	x	x	0			
N.H.....										
N.J.....	x	10	††	T	x	x	3	x	x	x
N.Mex.....				CC	x		3	x	x	
N.Y.....				T		x	1-5	x	x	x
N.C.....				CC	x	x	0			
N.Dak.....				CC	x	x				
Ohio.....	x††	5	††	T or CC		x	3	x	x	x
Okla.....										
Oreg.....				T			3	x	x	
Pa.....	x	5	20	T	x	x	2	x	x	x
R.I.....				T	x	x	3	x	x	x
S.C.....				T or CC	x	x	Varies			
S.Dak.....										
Tenn.....	x	9	36	T	x	x	0	x	x	x
Texas.....										
Utah.....										
Vt.....										
Va.....	x	10	30	CC§§						
Wash.....	x	††	††	CC	x	x	0		x	
W.Va.....	x††	5	0	CC	x	x	0	x	x	
Wis.....	x	5	30	CC	x	x	0	x		
Wyo.....										

§ CC is used to denote continuing contract, meaning that the contract continues from year to year until terminated in accordance with prescribed procedures but without requirement of legal proof of causes for dismissal. T is used to indicate tenure laws under which proof of the causes alleged for dismissal may be required.

|| Except in certain types of districts.

¶ Does not take effect until 1951.

\*\* Tenure applies only for all districts having over 1,000 population; continuing contract in others.

†† Except in townships.

‡‡ Optional with local board.

§§ State board has authority but no plan has been put into operation.

TABLE 39

## ESTIMATES OF SCHOOL PLANT NEEDS AND COSTS FOR ENSUING FIVE YEARS

STATE	ESTIMATED NUMBER OF CLASSROOMS NEEDED FOR			ESTIMATED COSTS BASED ON		
	Re- place- ment	Addi- tional Facilities	Total Needed	Studies	Rough Estimates	Total Needed
Ala.....	8,000	11,000	19,000	\$ 75,000,000	\$103,000,000	\$ 178,000,000
Ariz.....	No Information				36,000,000	36,000,000
Ark.....	2,000	2,500	4,500		50,000,000	50,000,000
Calif.....			20,000	1,255,000,000		1,255,000,000
Colo.....	No Information				35,000,000	35,000,000
Conn.....	1,397	2,204	3,601	116,000,000		116,000,000
Del.....	20	125	145		5,000,000	5,000,000
Fla.....	1,704	7,930	9,634	192,673,000		192,673,000
Ga.....	7,017	2,301	9,318	128,904,000		128,904,000
Idaho.....	3,250	3,250	6,500		50,000,000	50,000,000
Ill.....	1,500	6,000	7,500		200,000,000	200,000,000
Ind.....	900	5,200	6,100		210,000,000	210,000,000
Iowa.....	5,000	5,000	10,000		50,000,000	50,000,000
Kans.....	4,000	1,000	5,000		75,000,000	75,000,000
Ky.....	1,000	4,000	5,000	100,000,000		100,000,000
La.....	2,513	2,756	5,269	129,035,000		129,035,000
Maine.....	791	811	1,602		50,000,000	50,000,000
Md.....	1,154	1,948	3,102		108,000,000	108,000,000
Mass.....	No Information				237,000,000	237,000,000
Mich.....	10,000	10,000	20,000	400,000,000		400,000,000
Minn.....	500	2,500	3,000		200,000,000	200,000,000
Miss.....	5,000	1,000	6,000	50,000,000		50,000,000
Mo.....	6,000	4,000	10,000		125,000,000	125,000,000
Mont.....	1,500	1,700	3,200		44,800,000	44,800,000
Nebr.....	1,000	250	1,250		25,000,000	25,000,000
Nev.....	189	223	412		6,180,000	6,180,000
N.H.....	1,050	775	1,825	32,500,000		32,500,000
N.J.....	5,000	3,000	8,000	250,000,000		250,000,000
N.Mex.....	1,000	1,500	2,500		40,000,000	40,000,000
N.Y.....			30,640	1,261,822,000		1,261,822,000
N.C.....			6,052	157,865,000		157,865,000
N.Dak.....	150	100	250		3,000,000	3,000,000
Ohio.....	2,000	5,000	7,000		175,000,000	175,000,000
Okla.....	5,000	3,000	8,000		80,000,000	80,000,000
Oreg.....	1,500	2,500	4,000		60,000,000	60,000,000
Pa.....			20,000		500,000,000	500,000,000
R.I.....	No Information				15,000,000	15,000,000
S.C.....	12,000	3,000	15,000	90,000,000		90,000,000
S.Dak.....	300	400	700		14,000,000	14,000,000
Tenn.....	8,600	2,690	11,290	110,000,000		110,000,000
Texas.....			2,000		250,000,000	250,000,000
Utah.....	843	1,012	1,855	81,000,000		81,000,000
Vt.....	600	50	650		16,000,000	16,000,000
Va.....	No Information				No Information	
Wash.....	2,000	7,000	9,000		200,000,000	200,000,000
W.Va.....	2,000	3,000	5,000		90,000,000	90,000,000
Wis.....			5,000		100,000,000	100,000,000
Wyo.....	No Information				12,000,000	12,000,000
Total for 42 states.....			298,895	Total for 47 states.....		\$7,595,129,000

§ Survey under way at present.

|| A legislative commission is now making an exhaustive

study in this field and its report will not be available until the fall of 1949.

TABLE 40

SCHOOL PLANT CONSTRUCTION COST RANGES§ AS REPORTED, 1947-48

STATE	COST STUDY MADE BY STATE DE- PARTMENT		COST PER SQUARE FOOT			COST PER CUBIC FOOT			COST PER CLASSROOM UNIT		
	Yes	No	Low	Me- dian	High	Low	Me- dian	High	Low	Median	High
Ala.....	x	.....	\$ 5.40	\$ 7.50	\$20.00	\$.66	\$1.00	\$2.00	\$ 6,000	\$8,000	\$18,000
Ariz.....	x	.....	9.50	10.86	13.00	.55	.64	.75	.....	.....	.....
Ark.....	x	.....	8.00	10.00	12.00	.....	.....	.....	6,256	7,820	9,370
Calif.....	x	.....	8.00	12.00	15.00	.....	.....	.....	.....	.....	.....
Colo.....	.....	x	.....	.....	.....	.....	.....	.....	.....	.....	.....
Conn.....	x	.....	14.00	16.00	20.00	.80	.90	1.10	25,000	35,000	50,000
Del.....	x	.....	.....	.....	.....	.97	.....	1.20	15,000	.....	17,000
Fla.....	x	.....	6.50	8.50	12.00	.41	.53	.75	5,850	7,650	10,800
Ga.....	x	.....	4.50	5.50	8.00	.38	.46	.67	4,500	6,000	8,000
Idaho.....	x	.....	.....	.....	.....	.50	.75	1.00	.....	.....	.....
Ill.....	x	.....	10.00	12.00	12.50	.65	.90	1.25	.....	25,000	.....
Ind.....	.....	x	.....	.....	.....	.....	.....	.....	.....	.....	.....
Iowa.....	.....	x	.....	.....	.....	.....	.....	.....	.....	.....	.....
Kans.....	x	.....	.....	.....	.....	.70	1.00	1.30	10,000	15,000	20,000
Ky.....	x	.....	.....	.....	.....	.80	1.00	1.20	7,500	8,500	11,000
La.....	.....	x	.....	.....	.....	.....	.....	.....	.....	.....	.....
Maine.....	x	.....	.....	.....	.....	.....	.73	.....	13,000	.....	27,000
Md.....	.....	x	.....	.....	.....	.....	.....	.....	.....	.....	.....
Mass.....	.....	x	.....	.....	.....	.....	.....	.....	.....	.....	.....
Mich.....	.....	x	.....	.....	.....	.....	.....	.....	.....	.....	.....
Minn.....	x	.....	9.00	11.50	14.00	.53	.76	1.00	.....	15,000	.....
Miss.....	x	.....	3.75	5.42	8.71	.....	.....	.....	.....	.....	.....
Mo.....	x	.....	6.00	10.00	12.50	.50	.75	1.05	5,000	12,500	20,000
Mont.....	.....	x	.....	.....	.....	.....	.....	.....	16,000	24,000	42,000
Nebr.....	.....	x	.....	.....	.....	.....	.....	.....	.....	.....	.....
Nev.....	.....	x	.....	.....	.....	.....	.....	.....	.....	.....	.....
N.H.....	x	.....	.....	.....	.....	.70	.90	1.50	12,000	15,000	20,000
N.J.....	x	.....	.....	.....	.....	.72	.....	1.25	20,000	.....	30,000
N.Mex.....	.....	x	7.00	.....	15.00	.....	.....	.....	7,500	.....	18,000
N.Y.....	x	.....	11.00	14.00	20.00	.75	.90	1.20	22,157	37,157	53,104
N.C.....	x	.....	6.00	10.00	16.00	.30	.50	.75	6,000	.....	.....
N.Dak.....	.....	x	.....	.....	.....	.....	.....	.....	.....	.....	.....
Ohio.....	.....	x	.....	.....	.....	.....	.....	.....	.....	.....	.....
Okla.....	.....	x	.....	.....	.....	.....	.....	.....	.....	.....	.....
Oreg.....	x	.....	7.50	10.00	15.00	.....	.....	.....	8,000	12,000	18,000
Pa.....	.....	.....	.....	.....	.....	.....	.....	.....	15,000	20,000	40,000
R.I.....	x	.....	.....	.....	.....	.85	1.05	1.20	.....	.....	.....
S.C.....	x	.....	8.00	10.00	12.00	.....	.....	.....	5,280	6,600	7,320
S.Dak.....	.....	x	.....	.....	.....	.....	.....	.....	.....	.....	.....
Tenn.....	x	.....	4.85	8.00	12.50	.35	.57	.90	3,200	5,280	8,250
Texas.....	x	.....	9.00	13.00	17.00	.....	.....	.....	.....	.....	.....
Utah.....	.....	x	.....	.....	.....	.....	.....	.....	.....	.....	.....
Vt.....	.....	x	.....	.....	.....	.....	.....	.....	.....	.....	.....
Va.....	x	.....	9.00	11.50	16.00	.50	.60	.95	11,000	14,000	19,500
Wash.....	x¶	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
W.Va.....	.....	x	.....	.....	.....	.65	.....	1.10	.....	.....	.....
Wis.....	.....	x	.....	.....	.....	.75	.88	1.25	15,000	20,000	25,000
Wyo.....	.....	x	.....	.....	.....	.....	.....	.....	.....	.....	.....

§ Excluding equipment.

|| Estimates of classroom costs do not include allowances for auxiliary spaces such as gymnasiums, auditoriums, play-

rooms, cafeterias, etc.

¶ Study in progress.

TABLE 41

METHODS OF FINANCING SCHOOL PLANT CONSTRUCTION IN THE STATES, 1947-48

STATE	STATE LOANS§		STATE AID FUNDS PRO- VIDED	LOCAL BOND ISSUES AU- THOR- IZED	SPECIAL LOCAL TAX LEVIES (PARTIAL PAY-AS-YOU-GO)		FUNDS FOR CON- STRUC- TION MAY BE IN- CLUDED IN CUR- RENT BUDGET	HOLD- ING COM- PANIES AU- THOR- IZED
	Avail- able	Interest Rate			Author- ized	Maximum Rate (Mills per Dollar)		
Ala.			Yes	Yes			Yes	
Ariz.			No	Yes				
Ark.	Yes	4	No	Yes			Yes	
Calif.			Yes	Yes	Yes		Yes	
Colo.			No	Yes				
Conn.			Yes	Yes	Yes		Yes	
Del.			Yes	Yes				
Fla.	Yes	2½ to 4	Yes	Yes	Yes	4	Yes	
Ga.			No	Yes				
Idaho			No	Yes				
Ill.			No	Yes				
Ind.			No	Yes	Yes	7½ for 12 yrs.	Yes	Yes¶
Iowa			No	Yes				
Kans.			No	Yes	Yes	2	Yes	
Ky.			No	Yes	Yes	1½		Yes
La.	**		Yes††	Yes	Yes	5 for 10 yrs.		
Maine			No††	Yes	Yes	No Limit		
Md.			Yes	Yes			Yes	
Mass.			Yes	Yes				
Mich.			Yes§§	Yes	Yes	½		
Minn.	Yes	2½	No	Yes	Yes	8		
Miss.			Yes	Yes				
Mo.			Yes	Yes	Yes			
Mont.			No	Yes				
Nebr.			No	Yes	Yes	5		
Nev.			No	Yes				
N.H.			No	Yes			Yes	
N.J.			No	Yes	Yes			
N.Mex.			No	Yes			Yes	
N.Y.			Yes	Yes	Yes		Yes	
N.C.	Yes	4	No	Yes				
N.Dak.			No	Yes	Yes	2		
Ohio			Yes	Yes			Yes	
Okla.			No	Yes	Yes		Yes	
Oreg.			No	Yes	Yes	50	Yes	
Pa.			Yes	Yes	Yes		Yes	Yes¶
R.I.			Yes	Yes			Yes	
S.C.			No	Yes	Yes	No Limit		
S.Dak.			No	Yes			Yes	
Tenn.			Yes	Yes	Yes		Yes	
Texas			No	Yes			Yes	
Utah			No	Yes	Yes	¶¶	Yes	
Vt.			Yes	Yes	Yes		Yes	
Va.	Yes	2	Yes††	Yes	Yes	10½	Yes	
Wash.			Yes	Yes	Yes	As voted	Yes	
W.Va.			No	Yes			Yes	
Wis.	Yes	2½	No	Yes	Yes			
Wyo.			No	Yes				

§ State loans or state funds used for investing in school bonds.

|| Very small amount chiefly for equipment and small buildings.

¶ Not actually in operation.

\*\* Parishes may withdraw and use for buildings their permanent fund held by state.

†† For vocational buildings.

‡‡ Some funds for surveys and plans.

§§ A limited part of certain funds may be used.

||| For central rural schools only.

¶¶ Ten per cent of minimum program plus 10 per cent by vote of people.



TABLE 42§

## PROVISIONS RELATING TO SCHOOL BOND ISSUES IN THE STATES, 1948

STATE	PURPOSE		MAXIMUM PER- CENTAGE OF AS- SESSED VALUATION		VOTING REQUIREMENTS			FURTHER APPROVAL BY STATE AGENCIES
	Only Capital Outlay	Capital Outlay and Other	For School Bonds	Applies to All Bonds	Elec- tion Re- quired	Voting Qualifications Required	Pro- por- tions	
Ala.....	Yes	.....	<sup>a</sup>	No	No	.....	.....	St. Supt.
Ariz.....	Yes	.....	10	No	Yes	Prop. owners	Maj.	None
Ark.....	Yes	.....	7-11 <sup>b</sup>	No	Yes	Regular	Maj.	None
Calif.....	Yes	.....	5	No	Yes	Regular	Maj.	None
Colo.....	Yes	.....	7-10 <sup>c</sup>	No	Yes	Taxpayers	Maj. <sup>d</sup>	None
Conn.....	Yes	.....	5 <sup>e</sup>	Yes	Yes	Regular	Maj.	Tax Dept. <sup>e</sup>
Del.....	Yes	.....	5 <sup>f</sup>	Yes	Yes	Regular	Maj.	Bd. of Ed. <sup>f</sup>
Fla.....	Yes	.....	10-20	No	Yes	Prop. owners	Maj. <sup>d</sup>	Dept. of Ed.
Ga.....	Yes	.....	7	No	Yes	Regular	Maj.	None
Idaho.....	Yes	.....	6-10 <sup>e</sup>	Yes	Yes	Regular	Maj.	Bd. of Ed.
Ill.....	.....	Yes	5	No	Yes	Regular	Maj.	None
Ind.....	.....	Yes	2 <sup>g</sup>	No	Yes	Regular	Maj.	Tax Com.
Iowa.....	Yes	.....	5	Limit <sup>h</sup>	Yes	Regular	60%	None
Kans.....	Yes	.....	10	Yes	Yes	Regular	Maj.	None
Ky.....	Yes	.....	2 <sup>i</sup>	No	Yes	Regular	$\frac{2}{3}$	Dept. of Ed.
La.....	.....	Yes	15	No	Yes	Prop. owners	Maj.	Bond and Tax Bd.
Maine.....	Yes	.....	5	Yes	Yes	Regular	Maj.	None
Md.....	.....	Yes	<sup>j</sup>	.....	No <sup>j</sup>	Legislature <sup>j</sup>	.....	<sup>j</sup>
Mass.....	Yes	.....	6	Yes	Yes	Regular	Maj.	None
Mich.....	Yes	.....	15	Varies	Yes	Prop. owners	Maj. <sup>k</sup>	Mun. Fin. Com.
Minn.....	.....	Yes	15 <sup>l</sup>	Yes	Yes	Regular	Maj.	None
Miss.....	Yes	.....	15	Yes	Yes	Regular	Maj.	None
Mo.....	Yes	.....	5	No	Yes	Regular	$\frac{2}{3}$	None
Mont.....	Yes	.....	3	No	Yes	Prop. owners	Maj. <sup>m</sup>	Land Bd.
Nebr.....	.....	Yes	40	Yes	Yes	Regular	66 $\frac{2}{3}$ %	Auditor
Nev.....	Yes	.....	Up to 10 <sup>e</sup>	No	Yes	Regular <sup>n</sup>	Maj.	None
N.H.....	Yes	.....	5 <sup>e</sup>	No	Yes	Regular	$\frac{2}{3}$ <sup>d</sup>	<sup>o</sup>
N.J.....	Yes	.....	6-9 <sup>e</sup>	No	Yes <sup>p</sup>	Regular	Maj.	Atty. Gen.
N.Mex....	Yes	.....	6	Yes	Yes	Regular	Maj.	None except budget approval
N.Y.....	Yes	.....	2-10 <sup>e</sup>	Yes	Yes <sup>q</sup>	Regular <sup>q</sup>	66%	Dept. of Ed.
N.C.....	Yes	.....	5	No	Yes	Regular	Maj.	Loc. Govt. Com.
N.Dak....	Yes	.....	10	No	Yes	Regular	67%	None
Ohio.....	Yes	.....	6	Yes	Yes <sup>r</sup>	Regular	65%	Dept. of Tax. <sup>r</sup>
Okla.....	.....	Yes	5	No	Yes	Regular	Maj.	Atty. Gen.
Oreg.....	Yes	.....	10 <sup>s</sup>	No	Yes	Regular	Maj.	None
Pa.....	Yes	.....	2-7 <sup>e</sup>	No	Yes <sup>t</sup>	Regular	Maj.	Dept. Int. Aff.
R.I.....	Yes	.....	3	Yes	Yes	Regular	Maj.	None
S.C.....	Yes	.....	8 <sup>u</sup>	No	Yes <sup>u</sup>	Regular	Maj.	None
S.Dak....	.....	Yes	5	Yes	Yes	Regular	60%	None
Tenn.....	.....	Yes	10	No	No	Legislature <sup>v</sup>	.....	None <sup>v</sup>
Texas....	Yes	.....	7	No	Yes	Prop. owners	Maj.	Bd. of Ed.
Utah.....	.....	Yes	3-4 <sup>e</sup>	No	Yes	Prop. owners	Maj.	None
Vt.....	.....	Yes	10	No	Yes	Regular	Maj.	None
Va.....	Yes	.....	18 <sup>w</sup>	Yes	Yes	Regular	Maj.	None
Wash.....	Yes	.....	5	No	Yes	Regular	60% <sup>x</sup>	Auditor
W.Va.....	.....	Yes	5	No	Yes	Regular	60%	Tax. Com. and Atty. Gen.
Wis.....	.....	Yes	5	No	Yes	Regular	Maj.	None
Wyo.....	Yes	.....	6	Yes	Yes	Taxpayers	Maj.	None

§ Footnote references are on following page.

## NOTES FOR TABLE 42

¶ Proportion of those participating in election, except as otherwise noted.

\* Eighty per cent of the estimated proceeds of the tax pledged, provided minimum school program is not jeopardized.

<sup>b</sup> Limit varies according to interest rates on bonds.

<sup>c</sup> Varies according to type of district. Bonds up to 6 per cent may be issued in certain types of districts without election.

<sup>d</sup> Of all on the registration list.

<sup>e</sup> An additional 5 per cent may be issued for school purposes only with the approval of the tax commissioner.

<sup>f</sup> Except Wilmington.

<sup>g</sup> Civil governments may, under certain conditions, also issue bonds for school purposes up to 2 per cent of valuation.

<sup>h</sup> Must not require levy higher than 7 mills on assessed valuation.

<sup>i</sup> Cities of first and second class may issue bonds in excess of 2 per cent. Does not apply to school districts embracing cities.

<sup>j</sup> Bond issues authorized by legislature; referendum is sometimes required.

<sup>k</sup> A two-thirds vote is necessary if total levy required goes beyond 15 mills.

<sup>l</sup> For state investment. For bonds to be sold on open market, limit is 20 per cent.

<sup>m</sup> At least 40 per cent must vote in the election.

<sup>n</sup> Property owners and other electors use separate ballots.

<sup>o</sup> Bonds may be issued up to 8 per cent of assessed valuation if amount beyond 5 per cent is approved by Governor and Council.

<sup>p</sup> An election not required in Art. VIII districts if total school indebtedness would be less than 6 per cent.

<sup>q</sup> If bonded indebtedness exceeds 10 per cent, a vote of 66 per cent is required; some cities permit only taxpayers to vote in bond election.

<sup>r</sup> Bonds may be issued without an election if indebtedness would be less than 0.1 per cent of valuation; approval of state department of taxation required when indebtedness exceeds 4 per cent of valuation.

<sup>s</sup> Reverts to 5 per cent July 1, 1951.

<sup>t</sup> In all classes of districts, school boards may issue bonds up to 2 per cent of assessed valuation without popular vote.

<sup>u</sup> Except as otherwise provided by local legislative act.

<sup>v</sup> Special legislative approval required for indebtedness exceeding 10 per cent of valuation.

<sup>w</sup> Limit in cities. Counties have no limit.

<sup>x</sup> Vote must be as large as 40 per cent of the vote in the district at the preceding state general election.

TABLE 43  
STATE FUNDS FOR SCHOOL PLANT CONSTRUCTION, 1947-48

STATE	TYPE OF FUND		AMOUNT PRO- VIDED BY STATE	BASIS FOR APPORTIONMENT	LOCAL EFFORT AND FUNDS REQUIRED		FUNDS PRO- VIDED FOR		FUNDS USED FOR	
	Found. Pro- gram	Spec- ial			Effort	Funds	All Sch. Systems	Ap- pvd. Appl.	Any Bldg.	Perm. Centers
Ala.....	x	.....	\$1,530,087 <sup>a</sup>	\$52.44 per classroom unit	For found. pro- gram	\$5,000,000 (Approx.)	x	.....	.....	x
Ariz.....	none	none								
Ark.....	none	(except for loans)								
Calif.....	x	x	55,000,000 <sup>b</sup>	Budget deficiency	Whatever needed	Indefinite	.....	x	.....	x
Colo.....	none	none								
Conn.....	.....	x	1,538,158	$\frac{1}{3}$ of cost up to maxi- mum	Whatever needed	$\frac{2}{3}$ of cost	.....	x	.....	x
Del.....	.....	x	1,396,827	Need and effort	As prescribed	1,455,478	.....	x	.....	x
Fla.....	x	.....	3,869,000	\$300 per classroom unit	For found. pro- gram <sup>c</sup>	2,860,000	x	.....	.....	x
Ga.....	none	none								
Idaho.....	none	(except small amounts may be used from equalizing fund)								
Ill.....	none	none								
Ind.....	none	(except for minor equipment)								
Iowa.....	none	none								
Kans.....	none	(except small amounts from general fund may be used for that purpose)								
Ky.....	none	none								
La.....	.....	x	75,000	Chiefly school census	none	.....	Voc. only	.....	.....	Voc. bldgs.
Maine.....	.....	x	About 10,000	$\frac{1}{2}$ cost of plans and surveys paid to towns by state	none	Indefinite	.....	.....	x	.....
Md.....	.....	x	1,463,005	\$10 per pupil minus 5¢ levy	5¢ levy	Indefinite	x	.....	.....	.....
Mass.....	.....	x	Indefinite	20 to 50 per cent of levy yield	Whatever needed	Balance Needed	.....	x <sup>e</sup>	.....	x
Mich.....	.....	x <sup>f</sup>	Indefinite	Part per capita; part need	For school aid fund	Indefinite	x	.....	x	.....
Minn.....	none	(except for loans)								
Miss.....	.....	x	3,000,000 <sup>b</sup>	50 per cent of ap- proved cost up to \$2000	Whatever needed	Indefinite	.....	x	.....	x

<sup>a</sup> Plus \$11,871,000 special appropriation for biennium.

<sup>b</sup> Emergency for biennium.

<sup>c</sup> Plus \$100 per instruction unit.

<sup>d</sup> One-quarter cost X ratio of equated assessed value per pupil in town and in entire state.

<sup>e</sup> May include cost of surveys and plans.

<sup>f</sup> Any part of sales tax diversion fund and up to 17 per cent of school aid fund.

TABLE 43—Continued

STATE	TYPE OF FUND		AMOUNT PROVIDED BY STATE	BASIS FOR APPOINTMENT	LOCAL EFFORT AND FUNDS REQUIRED		FUNDS PROVIDED FOR:		FUNDS USED FOR:	
	Found. Program	Special Gen- eral			Effort	Funds	All Sch. Systems	Ap- pvd. Appl.	Any Bldg.	Perm. Centers
Mo.....	x	2 funds	\$51,000	$\frac{1}{2}$ appt. cost up to \$2000; \$1000 for abandoned building	Whatever needed	Indefinite	.....	x	.....	x
Mont.....	none	none		(except small amounts for equipment and repairs)						
Nebr.....	none	none								
Nev.....	none	none								
N.H.....	none	none								
N.I.....	none	none								
N.Mex.....	none	none								
N.Y.....	x	.....	Varies <sup>a</sup>	\$450 per pupil, less local effort <sup>b</sup>		Indefinite	.....	x	.....	x (Central Dist.)
N.C.....	none	none	(except for loans)							
N.Dak.....	none	none								
Ohio.....	x	.....	1,000,000	Need above local effort	6 mills operating or 8 $\frac{1}{2}$ total	Indefinite	.....	x	.....	x
Okla.....	none	none	(except for special conditions) <sup>c</sup>							
Oreg.....	none	none								
Pa.....	x	.....	75,000	Serious Need	Maximum	Indefinite	.....	x	.....	x
R.I.....	x	.....	12,077	Emergency	Maximum	Indefinite	.....	x <sup>d</sup>	x	.....
S.C.....	none	none								
S.Dak.....	none	none								
Tenn.....	x	.....	14,456,000 <sup>d</sup>	Area and population	None	None	County only	.....	x	.....
Texas.....	none	none								
Utah.....	none	none								
Vt.....	x	.....	15,000	Matching	Whatever needed	Indefinite	.....	x	x	.....
Va.....	2 funds	none	(except for loans and small amounts for vocational buildings and equipment)							
Wash.....	none	x	5,425,820	25 to 75 per cent of cost (formula for equalization)	Whatever needed	Indefinite	.....	x	.....	x
W.Va.....	none	none	(except for loans)							
Wis.....	none	none								
Wyo.....	none	none								

<sup>a</sup> Average has been about \$700,000 per year during recent years.<sup>b</sup> Adjusted according to building cost index.<sup>c</sup> \$1,250 for a union graded district, or \$2,500 for a consolidated district.<sup>d</sup> 70 per cent of sales tax above \$20,000,000.<sup>e</sup> Special legislative act applying to a designated district may provide, one time, up to

TABLE 44  
SCHOOL PLANT SERVICES PROVIDED BY THE STATES, 1947-48

STATE	NO. OF STAFF MEM- BERS	SURVEYS OR STUDIES	SCHOOL CENTERS	SCHOOL SITES	PLANS FOR FINANCING	PREPARA- TION OF PLANS		APPROVAL OF PLANS	APPROVAL OF BUILDING
						Small Bldgs.	Any Bldg.		
Ala.....	4	St. Dept.	Appr.	Appr.	Appr.	Yes	Yes	Appr.	Dept. of Ed.
Ariz.....	0	None	Consult.	Consult.	Consult.	No	No	Consult.	None
Ark.....	2	St. Dept.	Appr.	Appr.	Appr.	Yes	No	Appr.	None
Calif.....	No Info.	St. Dept.	Appr.	Appr.	No Info.	Yes	No	Appr.	Div. of Arch.
Colo.....	0	None	None	None	None	No	No	None	None
Conn.....	1	None	Consult.	Consult.	Tax Com.	No	No	Appr.	Bldg. Com.
Del.....	0	St. Dept.	Appr.	Appr.	Budget Com.	Yes	Yes	Appr.	Bldg. Com.
Fla.....	2	St. Dept.	Appr.	Appr.	Appr.	Yes	No	Appr.	Dept. of Ed.
Ga.....	3	St. Dept.	Appr.	Appr.	None	Yes	No	Appr.	Dept. of Ed.
Idaho.....	0	Co. Com.	None	None	Appr.	Yes	Yes	Appr.	Bd. of Ed.
Ill.....	$\frac{1}{2}$	Reorg. Com.	None	None	Consult.	No	No	None	None
Ind.....	1	None	Consult.	Consult.	Tax Com.	No	No	Adm. Bldg. Coun.	Adm. Bldg. Coun.
Iowa.....	0	Co. Bd.	None	None	Consult.	Yes	No	Consult.	None
Kans.....	0	None	None	None	None	No	No	State Arch.	None
Ky.....	2	St. Dept.	Appr.	Appr.	Appr.	Yes	No	Appr.	None
La.....	1	St. Dept.	Consult.	Consult.	Bond Board	Yes	Yes	Appr.	¶***†
Maine.....	1	None	Consult.	Consult.	Consult.	Yes	No	***†	***†
Md.....	1	St. Dept.	Consult.	Appr.	Consult.	No	Info.	Appr.	None
Mass.....	0	Bld. Com.	None	None	None	No	No	None	None
Mich.....	1	St. Dept.	Consult.	Consult.	Consult.	No	No	Appr.	¶
Minn.....	2	None	Appr.	Appr.	None	Yes	No	Appr.	Dept. of Ed.
Miss.....	1	St. Dept.	Consult.	Consult.	Consult.	Yes	No	Appr.	Dept. of Ed.
Mo.....	1	St. Dept.	None	Appr.	Appr.	No	Info.	Appr.	Bd. of Ed.
Mont.....	0	None	None	Appr.	Land Board	Yes	No	Appr.	None
Nebr.....	0	None	Consult.	Consult.	Consult.	No	No	Consult.	None
Nev.....	0	None	None	None	None	Yes	No	Appr.	None
N.H.....	$\frac{1}{2}$	St. Dept.	Consult.	None	None	Yes	No	None	None
N.J.....	1	St. Dept.	Consult.	Consult.	Appr.	No	No	Appr.	Dept. of Ed.
N.Mex.....	0	None	Appr.	Appr.	Appr.	Yes	No	Appr.	None
N.Y.....	6	St. Dept.	Consult.	Consult.	Consult.	No	No	Appr.	None
N.C.....	2	St. Dept.	Appr.	Appr.	None	No	No	Appr.	Bd. of Ed.
N.Dak.....	0	Reorg. Com.	Consult.	Consult.	Consult.	No	No	Appr.	Consult.
Ohio.....	1	None	None	None	None	No	No	††	None
Okla.....	0	None	Consult.	Consult.	Consult.	Yes	No	Consult.	None
Oreg.....	1	None	Consult.	Appr.	Consult.	No	No	Appr.	Consult.
Pa.....	5	None	Appr.	Appr.	Appr.	Yes	No	Appr.	None
R.I.....	0	St. Dept.	Consult.	Consult.	Consult.	No	No	Consult.	None
S.C.....	2	None	Consult.	Consult.	Consult.	Yes	No	Appr.	Dept. of Ed.
S.Dak.....	0	None	Consult.	Consult.	Consult.	No	No	Appr.	Consult.
Tenn.....	3	St. Dept.	Consult.	Appr.	Consult.	Yes	No	Consult.	Consult.
Texas.....	1	St. Dept.	Appr.	Appr.	Atty. Gen.	Yes	Yes	Appr.	Dept. of Ed.
Utah.....	$\frac{1}{2}$	St. Dept.	Consult.	Consult.	Consult.	No	No	Appr.	None
Vt.....	$\frac{1}{2}$	None	Consult.	††	Consult.	Yes	Yes	†††	†††
Va.....	4	St. Dept.	Appr.	Appr.	Consult.	Yes	No	Appr.	Consult.
Wash.....	3	St. Dept.	Appr.	Appr.	Appr.	No	No	Appr.	Bd. of Ed.
W.Va.....	1	None	Consult.	Consult.	Tax Com.	No	No	Appr.	Appr.
Wis.....	2	Co. Com.	Consult.	Consult.	Consult.	No	No	Consult.	None
Wyo.....	0	Reorg. Com.	Consult.	None	Consult.	No	No	None	None

§ Consultative services only (consult.) or approval and consultative services (appr.) by state department of education unless otherwise indicated.

|| Limited approval related to fire safety.

¶ State fire marshal.

\*\* Department of education.

†† Board of health.

††† Dept. of industrial relations.

TABLE 45

## STATE AID PROVISIONS FOR PUPIL TRANSPORTATION, 1947-48

STATE	KIND OF STATE AID PROVIDED				MAJOR BASES USED IN DETERMINING NEED		
	Gen.-Purp. Fund	Part of Found. Prog.	Spec.-Purp. Equalizing	Spec.-Purp. Flat Grant	Density of Transp. Pop.	Pct. of Expenditure	Pct. of Allowable Cost
Ala.....	§	x	.....	.....	x	.....	.....
Ariz.....	§	.....	.....	.....	.....	.....	.....
Ark.....	§	.....	.....	x	.....	.....	x
Calif.....	§	.....	.....	x	.....	x	.....
Colo.....	§	.....	.....	.....	.....	.....	.....
Conn.....	§	.....	.....	x	.....	.....	x
Del.....	.....	x¶	.....	.....	.....	.....	.....
Fla.....	.....	x	.....	.....	x	.....	.....
Ga.....	.....	x	.....	.....	.....	.....	x
Idaho.....	.....	x	.....	.....	.....	.....	x
Ill.....	§	.....	.....	x	.....	.....	x
Ind.....	.....	x	.....	.....	.....	.....	.....
Iowa.....	§	.....	.....	x	.....	.....	x
Kans.....	§	x	.....	.....	.....	.....	x
Ky.....	§	**	.....	.....	.....	.....	.....
La.....	§	x	.....	.....	.....	.....	x
Maine.....	§	x	.....	x	.....	x	.....
Md.....	§	x	.....	.....	.....	.....	x
Mass.....	.....	.....	.....	x	.....	x	.....
Mich.....	.....	x	.....	.....	.....	.....	x
Minn.....	.....	.....	.....	x	.....	.....	x
Miss.....	.....	x	.....	.....	.....	.....	.....

Other Bases and Comments

Range in amount per pupil is about 4 to 1.  
Based on A.D.A. Up to 25 per cent may be used for transportation and administration.  
87 per cent of 3 cents per pupil bus mile plus \$100 per bus.  
Maximum is \$2 X no. of pupils in A.D.A.  
Part of aggregate attend. and census funds may be used.  
Half of cost may be paid up to \$20 per elementary and \$35 per high school pupil.  
Need as shown by approved budget.  
\$100 per transportation unit based on 56 square miles served or 80 pupils transported.  
2 cents to 4 cents per one-way bus mile, 1 cent per transported pupil per day plus 10 per cent for depreciation.  
State average cost per pupil per month (\$3.20) X no. of pupils transported.  
Three-quarters of approved expenditure up to \$20 per transported pupil.  
Need as shown by approved budget.  
Not to exceed \$18 per pupil per year adjusted for road conditions and number of pupils transported.  
\$5 per month per elem. pupil more than 3 mi. from school.  
Equalized up to certain amount per pupil for all purposes.  
\$40 to \$60 per one-way bus mile plus \$18.50 per transported pupil.  
One-half cost of conveyance up to \$100 per teaching position.  
Formula including salary of driver, mileage allowance for operation, and maintenance plus depreciation.  
Cost in excess of \$5 per pupil in A.D.M. per year.  
Not to exceed \$60 per transported pupil per year.  
Not to exceed \$40 to \$50 per transported pupil per year.  
Need as shown by approved budget.

§ State has one or more general-purpose appropriations for schools, part of which may be used for transportation.  
¶ Large fund grant by state. No local tax effort prescribed.  
\*\* Applies only to districts receiving equalization funds.

TABLE 45—Continued

STATE	KIND OF STATE AID PROVIDED				MAJOR BASES USED IN DETERMINING NEED			Other Bases and Comments
	Gen.-Purp. Fund	Part of Found. Prog.	Spec.-Purp. Equalizing	Spec.-Purp. Flat Grant	Density of Transp. Pop.	Pct. of Expenditure	Pct. of Allowable Cost	
Mo.....	=====	.....	.....	x	.....	.....	x	\$3 per month per non-resident transported pupil.
Mont.....	=====	.....	.....	x	.....	x	x	One-third of allowance of 25 cents to 50 cents per transported pupil per day.
Nebr.....	=====	.....	.....	.....	.....	.....	.....	Parts of some small funds might be used.
Nev.....	=====	.....	.....	.....	.....	.....	.....	Part of small rural school aid fund may be used.
N.H.....	=====	x	.....	.....	.....	.....	.....	Only a general purpose allowance per pupil is made.
N.J.....	=====	.....	.....	x	.....	x	.....	75 per cent of approved cost is paid.
N.Mex.....	=====	.....	.....	x	.....	.....	x	Allowance per bus based on size plus \$2.50 to \$3.75 per month per bus mile.
N.Y.....	=====	.....	x	.....	.....	.....	x	Formula includes operating costs, maint., and depreciation.
N.C.....	=====	x <sup>1</sup>	.....	x	.....	.....	.....	Need as shown by approved budget; state buys replacement busses.
N.Dak.....	=====	.....	.....	x	x	.....	.....	Part of census and enrolment funds may be used.
Ohio.....	=====	x	.....	.....	.....	.....	.....	Special allowance for bus purchase plus formula for current cost.
Okla.....	=====	x	.....	x	x	.....	.....	Range is from \$13 to \$54 per pupil, also limited assistance for new busses.
Oreg.....	=====	.....	.....	x	.....	.....	x	Expenditure up to 1 cent per pupil mile per day.
Pa.....	=====	.....	x	.....	.....	x	.....	Approved cost multiplied by reimbursement fraction.
R.I.....	=====	.....	.....	x	.....	x	.....	Up to half expenditure for non-resident high school pupils.
S.C.....	=====	.....	.....	x	.....	x	.....	Cost based on designated year plus percentage for depreciation.
S.Dak.....	=====	.....	.....	.....	.....	.....	.....	Parts of several small funds may be used.
Tenn.....	=====	x	.....	.....	x	.....	.....	\$10 per pupil plus amount provided by formula.
Texas.....	=====	.....	.....	x	x	x	.....	Ranges from \$3.00 to \$4.50 per pupil per month.
Utah.....	=====	x	.....	.....	x	.....	.....	Allowance per pupil mile compared to total of state.
Vt.....	=====		.....	.....	.....	.....	.....	Program based on allowance per weighted pupil.
Va.....	=====	.....	.....	x	.....	.....	x	Formula based on number of bus miles, number of busses, and number of transported pupils.
Wash.....	=====	x	.....	.....	.....	x	.....	60 per cent to 90 per cent of approved cost of transportation.
W.Va.....	=====	x	.....	.....	x	.....	.....	Formula adjusting weighted pupil units for sparsity factor.
Wis.....	=====	.....	.....	x	.....	x	.....	One-half expenditure up to 20 cents per transported pupil per day.
Wyo.....	=====	.....	.....	x	.....	.....	.....	Allowance for drivers based on length of route.

TABLE 46  
PROVISIONS MADE BY STATES FOR TEXTBOOKS, 1947-48

STATE	STATE TEXTBOOK ADOPTION			TEXTBOOKS AT STATE EXPENSE			PERCENTAGE OF LOCAL SYSTEMS PROVIDING TEXTBOOKS AT PUBLIC EXPENSE
	State Adoption	Grades	Average Number Books per Subject	Provided	Grades	Schools (Public, Parochial, Private)	
Ala.....	Yes	1-12	1	Yes	1-6	Public Only	.....
Ariz.....	Yes	1-8	1	Yes	1-8	Public Only	.....
Ark.....	Yes	1-8	5-10	Yes	1-8	Public Only	100 (H.S.)
Calif.....	Yes	1-8	1-5	No	.....	.....	.....
Colo.....	No	.....	.....	No	.....	.....	100
Conn.....	No§	.....	.....	No	.....	.....	.....
Del.....	Yes	1-12	3	Yes	1-12	Public Only	.....
Fla.....	Yes	1-12	Varies	Yes	1-12	Public Only	.....
Ga.....	Yes	1-12	5	Yes	1-12	Public Only	.....
Idaho.....	Yes	1-12	2	No	.....	.....	.....
Ill.....	No	.....	.....	No	.....	.....	Some
Ind.....	Yes	1-12	3	No	.....	.....	51
Iowa.....	No	.....	.....	No	.....	.....	100
Kans.....	Yes	1-12	1	No	.....	.....	.....
Ky.....	Yes	1-12	.....	Yes	1-8	Public Only	.....
La.....	Yes	1-12	2	Yes	1-12	Public, Parochial, Private	.....
Maine.....	No	.....	.....	No	.....	.....	100
Md.....	No	.....	.....	No	.....	.....	100
Mass.....	No	.....	.....	No	.....	.....	100
Mich.....	No	.....	.....	No	.....	.....	25
Minn.....	No	.....	.....	No	.....	.....	100
Miss.....	Yes	1-12	1	Yes	1-12	Public, Parochial, Private	.....
Mo.....	No	.....	.....	Yes	1-8	Public Only	.....
Mont.....	No	.....	.....	No	.....	.....	100
Nebr.....	No	.....	.....	No	.....	.....	100
Nev.....	Yes	1-8	2	No	.....	.....	100
N.H.....	No	.....	.....	No	.....	.....	100
N.J.....	No	.....	.....	No	.....	.....	100
N.Mex.....	Yes	1-12	5	Yes	1-12	Public, Parochial, Private	.....
N.Y.....	No	.....	.....	No	.....	.....	80
N.C.....	Yes	1-12	1	Yes	1-8	Public Only	.....
N.Dak.....	No	.....	.....	No	.....	.....	.....
Ohio.....	No	.....	.....	No	.....	.....	100
Okl.....	Yes	1-12	5	Yes	1-3	Public Only	.....
Oreg.....	Yes	1-12	1½	No	.....	.....	100 (Elem. Gr.)
Pa.....	No	.....	.....	No	.....	.....	100
R.I.....	No	.....	.....	No	.....	.....	100
S.C.....	Yes	1-12	2	Rental¶	1-12	Public Only	Some
S.Dak.....	No	.....	.....	No	.....	.....	100
Tenn.....	Yes	1-12	5	Yes	1-6	Public Only	5
Texas.....	Yes	1-12	1-5	Yes	1-12	Public Only	.....
Utah.....	Yes	1-12	3-4	No	.....	.....	100 (Gr. 1-8)
Vt.....	No	.....	.....	No	.....	.....	100
Va.....	Yes	1-12	4	Yes	1-7	Public Only	13.6
Wash.....	No	.....	.....	No	.....	.....	100
W.Va.....	Yes	1-8	1	Yes**	1-8	Public Only	10
Wis.....	No	.....	.....	No	.....	.....	.....
Wyo.....	No	.....	.....	No	.....	.....	100

§ State board, however, has authority to prescribe books to be used.  
|| Funds provided for local purchase of books for elementary grades.

¶ Paid by pupils or by local districts or counties.  
\*\* Primarily for needy children.



TABLE 47

STATE PARTICIPATION IN PURCHASE AND DISTRIBUTION OF SCHOOL  
SUPPLIES AND EQUIPMENT, 1947-48

STATE	LOCAL PURCHASES AT STATE CONTRACT PRICE					STATE PURCHASE AND DISTRIBUTION§	
	Plan Estab- lished	Agency Obtaining Bids	Use Op- tional or Re- quired	Approx. Percent- age Saving	Materials	Plan Estab- lished	Materials
Ala. . . .	Yes	Fin. Dept.	Opt.	25	Bus Equipment	No	††
Ariz. . . .	No					No	
Ark. . . .	Yes	Dept. of Ed.	Opt.	15-20	Busses only	No	
Calif. . . .	No					No	
Colo. . . .	No					No	
Conn. . . .	No					No	
Del. . . .	Yes	Dept. of Ed.	Bd. Units	15-20	Supplies	Yes	Libr. and Aud.-Vis.
Fla. . . .	Yes¶	Dept. of Ed.	Opt.		Busses and Supp.	No	
Ga. . . .	No					No	
Idaho. . . .	No					No	
Ill. . . .	No					No	
Ind. . . .	No					No	
Iowa. . . .	No					No	
Kans. . . .	No					No	
Ky. . . .	No					No	
La. . . .	No					Yes	** Libr. and Aud.-Vis.
Maine. . . .	No					††	
Md. . . .	No					No	
Mass. . . .	No					No	
Mich. . . .	No					No	
Minn. . . .	No					No	
Miss. . . .	No					No	
Mo. . . .	No					No	
Mont. . . .	No					No	
Nebr. . . .	No					No	
Nev. . . .	No					No	
N.H. . . .	No					No	
N.J. . . .	No					No	
N.Mex. . . .	No					No	
N.Y. . . .	Yes	Div. of Stand.	Opt.	40-50	Busses and Supp.	No	
N.C. . . .	Yes	Div. of Pur.	Req.	20	Supplies	Yes**	School busses
N.Dak. . . .	No					No	
Ohio. . . .	No					No	
Okla. . . .	No					No	
Oreg. . . .	No					No	
Pa. . . .	No					No	
R.I. . . .	No					No**	
S.C. . . .	No					No	
S.Dak. . . .	No					No	
Tenn. . . .	No					No	
Texas. . . .	Yes	Bd. of Control	††	25	Busses only	No	
Utah. . . .	No					No	
Vt. . . .	No					No	
Va. . . .	Yes	Div. of Pur.	Opt.	15	Busses and Furn.	Yes	Libr. and Aud.-Vis.
Wash. . . .	No					No	
W.Va. . . .	Yes	Pur. Dept.		20	Busses and Equip.	No	**
Wis. . . .	No					No	
Wyo. . . .	No					No	

§ Not including war surplus materials.

¶ Except textbooks and certain instructional materials.

\*\* Authorized by law but not in complete operation.

\*\*\* State reports that teachers' registers and certain record and report forms are provided on recommendation

of state department of education.

†† Required for equalization Schools—with others it is optional.

†† All materials, however, are provided in unorganized territory.

TABLE 48

PERCENTAGES OF REVENUE RECEIPTS FOR PUBLIC SCHOOLS FROM FEDERAL, STATE, COUNTY, AND  
LOCAL GOVERNMENTAL SOURCES, 1937-38 AND 1947-48

STATE	FEDERAL		STATE		COUNTY		LOCAL	
	1937-38	1947-48	1937-38	1947-48	1937-38	1947-48	1937-38	1947-48
Ala.....	3.8	1.5	50.5	74.4	22.5	20.3	23.2	3.8
Ariz.....	1.1	1.6	20.7	46.3	33.8	9.2	44.4	42.9
Ark.....	2.3	2.4	45.2	65.2	2.6	1.7	49.9	30.7
Calif.....	2.7	0.4*	41.3	52.0*	1.4	0.9*	54.6	46.7*
Colo.....	0.8	0.4	3.9	23.0	23.2	11.7	72.1	64.9
Conn.....	0.5	0.5*	7.7	24.6*	0.0	0.0	91.8	74.9
Del.....	2.1	2.1	90.8	87.0	0.0	0.0	7.1	10.9
Fla.....	0.6	0.4	52.0	54.1	17.3	24.5	30.1	21.0
Ga.....	2.4	2.7	50.1	61.8	24.8	21.6	22.7	13.9
Idaho.....	1.0	0.5	10.9	23.7	29.3	18.1	58.8	57.7
Ill.....	0.4	0.6*	8.3	17.6*	0.1	0.0*	91.2	81.8*
Ind.....	0.7	0.5	33.2	40.3	0.5	0.0	65.6	59.2
Iowa.....	0.6	0.7	1.4	14.2	3.6	1.0	94.4	84.1
Kans.....	0.4	0.7	9.8	11.9	13.0	17.3	76.8	70.1
Ky.....	1.4	1.3	38.6	44.3	25.4	§	34.6	54.4§
La.....	1.1	1.0	52.2	66.8	33.0	27.4	13.7	4.8
Maine.....	0.7	2.4	17.9	24.4	0.0	0.0	81.4	73.2
Md.....	4.9	1.4	22.7	37.6	30.2	34.1	42.2	26.9
Mass.....	0.6	0.6	10.7	9.7	0.0	0.0	88.7	89.7
Mich.....	0.6	1.5*	44.1	54.4*	0.2	0.3*	55.1	43.8*
Minn.....	0.6	0.7	39.4	37.1	0.8	4.0	59.2	58.2
Miss.....	2.0	1.6	39.5	53.3	26.0	12.8	32.5	32.3
Mo.....	1.2	0.8	28.3	34.7	5.5	7.2	65.0	57.3
Mont.....	1.1	3.4	10.5	16.6	16.9	39.4	71.5	40.6
Nebr.....	1.4	1.0	5.6	3.9	1.2	1.2	91.8	93.9
Nev.....	4.7	5.3	24.2	35.7	32.2	23.8	38.9	35.2
N.H.....	0.5	1.3*	5.8	19.2*	0.0	0.0	93.7	79.5*
N.J.....	1.2	0.5	5.2	11.5	15.5	0.0	78.1	88.0
N.Mex.....	1.9	0.3*	77.7	84.9*	10.1	10.5*	10.3	4.3*
N.Y.....	0.2	0.3*	34.4	33.6	0.0	0.0	65.4	66.1
N.C.....	2.6	7.5*	66.6	67.9*	20.7	18.7*	10.1	5.9*
N.Dak.....	1.1	0.7	21.0	27.2	6.4	2.9	71.5	69.2
Ohio.....	3.0	1.3*	33.1	44.3*	1.7	0.3*	62.2	54.1
Okla.....	1.8	1.7	39.1	49.4	7.1	1.8	52.0	47.1
Oreg.....	0.4	0.6	2.1	38.3	26.8	1.5	70.7	59.6
Pa.....	0.6	0.5†	20.6	32.6†	0.0	0.0	78.8	66.9†
R.I.....	0.9	0.8	6.6	17.8	0.0	0.0	92.5	81.4
S.C.....	2.0	1.8	50.9	68.2	5.5	5.7	41.6	24.3¶
S.Dak.....	1.0	0.9	17.5	15.4	2.8	1.5	78.7	82.2
Tenn.....	1.9	0.9*	32.0	60.2*	48.9	29.4*	17.2	9.5*
Texas.....	1.2	3.0*	50.2	45.6*	0.7	0.2*	47.9	51.2*
Utah.....	1.7	0.7	40.0	46.7	0.0	0.0	58.3**	52.6
Vt.....	1.3	1.7	15.7	22.3	0.0	0.0	83.0	76.0
Va.....	1.5	4.8	31.6	39.3	34.9	32.7	32.0††	23.2††
Wash.....	1.1	3.7	54.9	66.6	5.8	1.5	38.2	28.2
W.Va.....	0.5	4.8	56.5	62.8	41.7	32.4	1.3	0.0
Wis.....	1.9	1.1†	19.2	13.6†	8.6	4.7†	70.3	80.6†
Wyo.....	6.7	0.8	24.0	13.2	20.3	14.0	49.0	72.0
All States..	1.2	1.3	29.6	39.8	6.5	5.7	62.7	53.2

\* Estimated by state authorities.

† 1946-47 data.

§ County and local not separated.

|| Baltimore City.

¶ Includes some county funds not separable from local funds.

\*\* Figure supplied by Utah Department of Public Instruction. Part of this percentage is listed under county sources in U.S. Office of Education Biennial Survey.

†† Cities.

TABLE 49

PERCENTAGES OF STATE, COUNTY, AND LOCAL PUBLIC SCHOOL REVENUES DERIVED FROM  
PROPERTY TAXES AND FROM OTHER SOURCES, 1947-48

STATE	PERCENTAGE FROM PROPERTY TAXES				PERCENTAGE FROM OTHER SOURCES			
	State	County	Local	Total	State	County	Local	Total
Ala.....	6.7	20.6	0.0	27.3	68.9	0.0	3.8	72.7
Ariz.....	0.0	9.4	43.6	53.0	47.0	0.0	0.0	47.0
Ark.....	1.7*	0.0	28.9*	30.6*	65.2*	1.4*	2.8*	69.4*
Calif.....	0.0	0.0	45.4†	45.4†	52.2†	0.9†	1.5†	54.6†
Colo.....	0.0	11.7	65.2	76.9	23.1	0.0	0.0	23.1
Conn.....	0.0	0.0	75.3	75.3	22.3	0.0	2.4	24.7
Del.....	0.0	0.0	11.2	11.2	88.8	0.0	0.0	88.8
Fla.....	0.0	20.6	20.7	41.3	54.4	4.0	0.3	58.7
Ga.....	0.0	34.0	3.2	37.2	62.8	0.0	0.0	62.8
Idaho....	0.0	14.7†	60.9†	75.6†	15.5†	1.1†	7.8†	24.4†
Ill.....	0.0	0.0	84.3*	84.3*	15.7*	0.0	0.0	15.7*
Ind.....	3.5†	0.0	62.8†	66.3†	32.6†	0.0	1.1†	33.7†
Iowa.....	0.0	0.9	83.5	84.4	14.1	0.0	1.5	15.6
Kans.....	0.0	18.3	69.6	87.9	12.1	0.0	0.0	12.1
Ky.....	0.0	0.0	44.1	44.1	45.4	0.0	10.5	55.9
La.....	7.3	26.6	0.0	33.9	54.1	12.0	0.0	66.1
Maine....	0.0	0.0	68.1	68.1	25.8	0.0	6.1	31.9
Md.....	0.0	34.0	25.2§	59.2	36.2	1.7	2.9§	40.8
Mass.....	0.0	0.0	89.6*	89.6*	9.3*	0.0	1.1*	10.4*
Mich.....	0.0	0.0	48.4†	48.4†	44.6†	0.3†	6.7†	51.6†
Minn.....	0.0	3.4	54.2	57.6	38.4	0.4	3.6	42.4
Miss.....	0.0	12.0*	29.0*	41.0*	55.0*	1.0*	1.0*	57.0*
Mo.....	0.0	2.3†	53.0†	55.3†	38.0†	0.0	6.7†	44.7†
Mont.....	0.0	40.7	40.2	80.9	16.4	0.0	2.7	19.1
Nebr.....	0.0	1.2	87.3	88.5	1.1	0.0	10.4	11.5
Nev.....	1.4	24.9	32.5	58.8	36.3	0.2	4.7	41.2
N.H.....	0.0	0.0	74.3*	74.3*	19.5*	0.0	6.2*	25.7*
N.J.....	0.0	0.0	87.2	87.2	11.6	0.0	1.2	12.8
N.Mex....	1.0	9.7	4.5	15.2	83.7	1.1	0.0	84.8
N.Y.....	0.0	0.0	62.7*	62.7*	33.9*	0.0	3.4*	37.3*
N.C.....	0.0	12.8†	5.0†	17.8†	73.7†	7.0†	1.5†	82.2†
N.Dak....	0.0	3.3†	58.8†	62.1†	29.0†	0.0	8.9†	37.9†
Ohio.....	0.0	0.0	52.8	52.8	44.9	0.3	2.0	47.2
Okla.....	0.0	3.0	35.6	38.6	49.9	5.0*	6.5*	61.4
Oreg.....	0.0	1.4	60.4	61.8	38.2	0.0	0.0	38.2
Pa.....	0.0	0.0	65.8†	65.8†	33.6†	0.0	0.6†	34.2†
R.I.....	0.0	0.0	81.1*	81.1*	17.8*	0.0	1.1*	18.9*
S.C.....	0.0	14.1*	17.9*	32.0*	66.4*	0.7*	0.9*	68.0*
S.Dak....	0.0	0.0	72.0	72.0	15.5	1.5	11.0	28.0
Tenn.....	1.9*	23.5*	6.7*	32.1*	58.9*	6.1*	2.9*	67.9*
Texas....	7.6	0.1	35.4	43.1	55.8	0.0	1.1	56.9
Utah.....	23.2	0.0	51.7	74.9	23.8	0.0	1.3	25.1
Vt.....	0.0	0.0	74.4	74.4	24.6	0.0	1.0	25.6
Va.....	0.0	28.4	20.2¶	48.6	36.0	12.9	2.5¶	51.4
Wash.....	0.0	1.5	29.3	30.8	69.2	0.0	0.0	69.2
W.Va.....	0.0	66.4	0.0	66.4	33.6	0.0	0.0	33.6
Wis.....	0.0	4.8†	77.6†	82.4†	13.8†	0.0	3.8†	17.6†
Wyo.....	0.0	10.5	53.1	63.6	28.2	1.7	6.5	36.4
Medians	0.0	1.9	52.3	60.5	36.1	0.0	2.5	39.5

\* Estimated by state authorities.

† 1946-47 data.

§ Baltimore City.

|| To general fund for schools.

¶ Cities.

TABLE 50

AMOUNTS AND PERCENTAGES OF STATE REVENUE RECEIPTS FOR PUBLIC ELEMENTARY AND SECONDARY SCHOOLS IN EACH STATE DERIVED FROM PERMANENT SCHOOL FUNDS, EARMARKED TAXES, AND APPROPRIATIONS FROM THE STATE GENERAL FUND, 1947-48

STATE	PERMANENT SCHOOL FUNDS AND LANDS		EARMARKED TAXES		APPROPRIATIONS FROM GENERAL FUND	
	Amount	Percent- age of Total	Amount	Percent- age of Total	Amount	Percent- age of Total
Ala.....	\$ (236,400)§	(0.5)§	\$41,628,100	93.3	\$ 2,750,000	6.2
Ariz.....	421,012	4.2	0	0.0	9,509,291	95.8
Ark.....	92,512	0.4	541,310	2.4	21,890,616	97.2
Calif.....	2,398,963	1.4	0	0.0	171,502,013¶	98.6
Colo.....	884,291	10.0	0	0.0	7,886,705	90.0
Conn.....	70,163	0.6	0	0.0	12,455,995	99.4
Del.....	75,000	1.0	0	0.0	7,314,055	99.0
Fla.....	226,562	0.6	(18,696,185)**	(47.7)**	38,997,834	99.4
Ga.....	0	0.0	0	0.0	37,249,100	100.0
Idaho.....	346,978	8.0	0	0.0	4,000,000	92.0
Ill.....	(57,000)§	(0.1)§	21,900,622	73.2	8,012,955	26.8
Ind.....	519,798	1.2	5,544,671††	12.8	37,289,325	86.0
Iowa.....	139,924	1.3	0	0.0	10,822,000	98.7
Kans.....	406,919	6.1	108,472	1.6	6,203,182	92.3
Ky.....	(138,938)§	(0.6)§	0	0.0	23,221,250	100.0
La.....	(120,000)§	(0.4)§	23,320,068	70.3	9,843,117	29.7
Maine.....	54,424	1.2	0	0.0	4,364,728	98.8
Md.....	0	0.0	0	0.0	21,600,248	100.0
Mass.....	153,000	2.1	6,235,067	86.0	866,000¶	11.9
Mich.....	(500,000)§	(0.5)§	56,595,307	55.8	44,750,373	44.2
Minn.....	3,930,171	11.9	28,988,436	88.1	0	0.0
Miss.....	(62,000)§	(0.4)§	0	0.0	18,500,000	100.0
Mo.....	193,421	0.6	2,100,000	6.1	31,794,830	93.3
Mont.....	1,442,064	34.5	1,244,129	29.7	1,500,000	35.8
Nebr.....	833,175	73.0	157,419	14.0	151,863	13.0
Nev.....	94,828	4.3	119,086	5.4	1,977,990	90.3
N.H.....	0	0.0	113,750	4.6	2,337,943	95.4
N.J.....	468,000	3.1	0	0.0	14,437,878	96.9
N.Mex.....	2,146,095	12.5	14,970,697	87.5	0	0.0
N.Y.....	250,000	0.2	0	0.0	152,460,795	99.8
N.C.....	29,245	0.1	0	0.0	63,408,987	99.9
N.Dak.....	1,064,757†	22.2†	3,740,629†	77.8†	0	0.0
Ohio.....	(270,000)§	(0.3)§	0	0.0	89,754,000	100.0
Okla.....	1,338,481	4.7	7,938,511	27.9	19,141,111	67.4
Oreg.....	258,318	1.3	(18,844,149)**	(98.7)**	18,844,149	98.7
Pa.....	75,000	0.1	0	0.0	94,035,000	99.9
R.I.....	12,077	0.4	0	0.0	2,990,743	99.6
S.C.....	0	0.0	0	0.0	26,447,531	100.0
S.Dak.....	809,650	23.3	0	0.0	2,673,976	76.7
Tenn.....	(150,750)§	(0.4)§	(34,088,744)**	(82.2)**	41,486,019	100.0
Texas.....	3,212,195	3.0	83,976,818	78.4	19,985,456	18.6
Utah.....	750,000	6.1	11,480,766	93.2	90,500	0.7
Vt.....	37,691	1.7	0	0.0	2,163,400	98.3
Va.....	285,446	1.1	732,521	2.8	24,834,721	96.1
Wash.....	1,344,699	2.3	2,763,094	4.7	54,308,442	93.0
W.Va.....	47,500	0.1	575,930	1.6	35,101,968	98.3
Wis.....	283,231	1.7	0	0.0	15,734,336	98.3
Wyo.....	1,074,256	35.8	930,266	31.0	1,000,000	33.2

† 1946-47 data.

§ Largely theoretical; exists chiefly as a perpetual indebtedness.

¶ Not distributed as a separate fund.

†† Does not include emergency fund for school build-

ings or fund for vocational education.

\*\* Earmarked by previous laws but appropriations now come from general fund.

†† Does not include \$4,977,510 special distribution for 1947-48 from cigarette tax.

TABLE 51

MAJOR KINDS OF STATE AID FUNDS FOR ELEMENTARY AND SECONDARY SCHOOLS  
 PROVIDED BY EACH STATE IN 1947-48

STATE	TOTAL NO. OF FUNDS	GENERAL-PUR- POSE FLAT- GRANT FUNDS		GENERAL-PUR- POSE EQUALIZING FUNDS		SPECIAL-PUR- POSE EQUALIZING FUNDS		SPECIAL-PURPOSE FLAT-GRANT OR REIMB. FUNDS	
		No. of Funds	Per Cent of State Aid	No. of Funds	Per Cent of State Aid	No. of Funds	Per Cent of State Aid	No. of Funds	Per Cent of State Aid
Ala.....	6	1	9.9	2	85.4	0	.....	3	4.7
Ariz.....	4	2	98.0	0	.....	0	.....	2	2.0
Ark.....	8	1	30.7	0	.....	1	48.4	6	20.9
Calif.....	12	3	78.0	3	16.8	1§	.....	5	5.2
Colo.....	5	1	41.9	1	24.4	1	9.8	2	23.9
Conn.....	8	1	81.9	0	.....	0	.....	7	18.1
Del.....	6	1	79.6	0	.....	1§	.....	4	20.4
Fla.....	2	0	.....	1	98.6	0	.....	1	1.4
Ga.....	6	0	.....	2	23.6	0	.....	4	76.4
Idaho.....	2	0	.....	1	98.6	0	.....	1	1.4
Ill.....	11	1	50.7	1	18.3	0	.....	9	31.0
Ind.....	5	0	.....	1	7.7	0	.....	4	92.3
Iowa.....	10	3	68.6	2	9.7	0	.....	4	21.7
Kans.....	4	2	64.4	1¶	32.9	0	.....	1	2.7
Ky.....	4	0	.....	1	8.4	0	.....	3	91.6
La.....	8	2	70.5	1	23.4	0	.....	5	6.1
Maine.....	15	1	11.4	1	11.2	0	.....	13	77.4
Md.....	9	2	45.7	1	43.2	1	6.8	5	4.3
Mass.....	6**	0	.....	1**	88.7**	1***††	.....	4**	11.3**
Mich.....	12	2	54.8	1	41.1	0	.....	9	4.1
Minn.....	11	3	72.9	2	18.0	0	.....	6	9.1
Miss.....	4	1	44.6	1	44.6	1	8.1	1	2.7
Mo.....	13	3	58.1	1	21.5	0	.....	9	20.4
Mont.....	4	2	88.4	0	.....	1	2.3	1	9.3
Nebr.....	9	0	.....	0	.....	1	2.2	8	97.8
Nev.....	8	0	.....	1	1.4	2	5.3	5	93.3
N.H.....	7	1	36.2	2	45.4	0	.....	4	18.4
N.J.....	15	2	13.6	3	56.5	0	.....	10	29.9
N.Mex.....	5	2	87.1	0	.....	0	.....	3	12.9
N.Y.....	6	0	.....	1	79.1	3	4.1	2	16.8
N.C.....	4	1	92.9	0	.....	0	.....	3	7.1
N.Dak.....	5	2	56.0	2	22.9	0	.....	1	21.1
Ohio.....	7	2	66.0	1	30.1	2	2.2	2	1.7
Okla.....	9	2	16.8	1	77.5	0	.....	6	5.7
Oreg.....	8	3	77.7	2	14.2	0	.....	3	8.1
Pa.....	10	0	.....	2	86.1	4	9.9	4	4.0
R.I.....	11	2	14.5	1	3.9	0	.....	8	81.6
S.C.....	7	1	4.1	0	.....	0	.....	6	95.9
S.Dak.....	7	3	72.3	1	0.7	0	.....	3	27.0
Tenn.....	6	1	14.1	1	47.7	0	.....	4	38.2
Texas.....	7	1	77.7	1	10.1	0	.....	5	12.2
Utah.....	4	0	.....	1	94.4	0	.....	3	5.6
Vt.....	7	0	.....	1	95.5	0	.....	6	4.5
Va.....	12	0	.....	2	1.8	0	.....	10	98.2
Wash.....	8	1	76.9	2	12.8	1	9.2	4	1.1
W.Va.....	6	0	.....	1	98.8	0	.....	5	1.2
Wis.....	9	3	57.5	3	28.2	0	.....	3	14.3
Wyo.....	4	2	62.4	1	6.6	0	.....	1	31.0

§ Emergency fund for buildings.  
 || Plus agriculture land credit fund.  
 ¶ Elementary schools only.

\*\* For 1948-49.  
 †† Not yet in operation.

TABLE 52

BASES USED BY THE STATES IN APPORTIONING GENERAL-PURPOSE FLAT-GRANT FUNDS FOR  
SCHOOLS AND PERCENTAGE OF STATE AID APPORTIONED ON  
EACH BASIS IN EACH STATE, 1947-48

State	School Census	School Enrol- ment	Average Daily Attend- ance	Average Daily Member- ship	Aggreg. Days Attend- ance	No. of Teach- ers	No. of Teach. Units	Ap- proved Budget
Ala.	9.9							
Ariz.			98.0					
Ark.	30.7							
Calif.			78.0					
Colo.					41.9			
Conn.				81.9§				
Del.								79.6
Fla.					None			
Ga.					None			
Idaho					None			
Ill.			50.7					
Ind.					None			
Iowa	1.3				67.3			
Kans.	5.8	58.6§						
Ky.					None			
La.	70.5							
Maine		11.4						
Md.		27.2				18.5		
Mass.					None			
Mich.	54.8							
Minn.	14.8		58.1					
Miss.	44.6							
Mo.					8.4*	2.0*	47.7*	
Mont.	34.9				25.0*		28.5*	
Nebr.					None			
Nev.					None			
N.H.				36.2§				
N.J.		13.6§						
N.Mex.	13.2		73.9¶					
N.Y.					None			
N.C.								92.9
N.Dak.	22.2					33.8		
Ohio	0.3		65.7§					
Okla.	6.5		10.3					
Oreg.	18.0			59.7**				
Pa.					None			
R.I.			4.5§*				10.0*	
S.C.							4.1	
S.Dak.	29.3	21.5				21.5		
Tenn.			7.0*			7.1*		
Texas	77.7							
Utah					None			
Vt.			††					
Va.					None			
Wash.					76.9††	††		
W.Va.					None			
Wis.	1.8		28.1				27.6	
Wyo.	35.8					26.6		

\* Estimated.

§ Graduated, depending on size of school and grade level.

|| Partly on pupil unit based on A.D.A.

¶ Weighted.

\*\* Aggregate.

†† \$10 per weighted pupil from state aid fund.

‡‡ Part on basis of number of teachers.

TABLE 53

BASES USED BY STATES IN APPORTIONING SPECIAL-PURPOSE FLAT-GRANT OR REIMBURSEMENT FUNDS AND PERCENTAGE OF STATE AID APPORTIONED ON EACH BASIS, 1947-48

State	Sch. Census	Sch. Enrol.	Av. Daily At-tend.	Av. Daily Mem.	Budget Req. or Defic.	Ex-cess Cost	Per Cent of Exp.	Allow. Cost	Ap-prov. Appl.	Sal. Sch.	No. of Tchrs. or Units	Misc.
Ala....		0.7							4.0			
Ariz....			1.3						0.7			
Ark....				1.3		0.1		15.6		3.7		0.2
Calif....					3.2	0.8	1.0		0.2			
Colo....	23.8							0.1				
Conn....						0.8	0.3	15.9	1.1			
Del....								8.4	0.3	11.7		
Fla....		1.4§										
Ga....		2.5§							2.7		71.2	
Idaho....									1.4			
Ill....		4.5				12.7	1.1	6.0	3.6	3.1		
Ind....						0.6		0.1	0.5		91.1	
Iowa....			0.8			2.3		18.3				0.3
Kans....								2.7				
Ky....	88.5			2.1					1.0			
La....		4.4						0.5				1.2
Maine....						0.2		9.7	0.1	0.1	67.3	
Md....						0.2				3.6		0.5
Mass....						10.7				0.6		
Mich....		1.3		0.3		1.1		0.3	0.7	0.3	0.1	
Minn....								7.3		0.9		0.9
Miss....								2.7				
Mo....	6.2					0.4		12.4	1.2			0.2
Mont....								9.3				
Nebr....	58.1							5.4				34.3
Nev....			17.0*					0.2	0.2		75.9*	
N.H....								18.4				
N.J....						1.1		16.8		2.4		9.6¶
N.Mex....			2.0					10.5	0.4			
N.Y....								16.8				
N.C....				1.3	3.4				2.4			
N.Dak....								21.1				
Ohio....						1.2			0.5			
Okla....		3.3			1.0	0.3	0.5					0.6
Oreg....						1.3		6.8				
Pa....								1.1**		1.1		1.8
R.I....					0.1		1.7		0.4	1.4	78.0	
S.C....							9.0		2.1	0.2	83.6	1.0
S.Dak....								21.5				5.5
Tenn....			0.1					0.6	2.4			35.1††
Texas....		3.7				0.2		6.7	1.6			
Utah....									0.5			5.1††
Vt....								3.7	0.6			0.2
Va....	12.0	0.2	59.4					23.5		3.1		
Wash....						0.2		0.9				
W.Va....					0.3			0.7				0.2
Wis....							4.9	9.4				
Wyo....											31.0	

\* Estimated.

§ By grades; also allowable cost by grades.

|| 0.2 per capita for libraries and 0.3 per school for junior colleges.

¶ Dollar-for-dollar matching, up to prescribed maximum.

\*\* Based on number of pupils in A.D.M. in courses in vocational and special education.

†† Number of counties, area, and population.

‡‡ Based on number of school lunches served.

TABLE 54

TYPES OF SPECIAL-PURPOSE FLAT-GRANT OR REIMBURSEMENT FUNDS PROVIDED BY THE STATES  
AND PERCENTAGE OF STATE AID DEVOTED TO EACH SUCH PURPOSE, 1947-48

State	Teachers' Sal.	Admin. Sal. and Exp.	Pupil Transp.	School Plant and Equip-ment	Text and Li-brary Books	Spec. Educ.	Voc. Educ.	Adult Educ.	Audio-Vis. Educ.	Tui-tion	Misc.
Ala.					0.7		3.9	0.1			
Ariz.					1.3		0.7				
Ark.		0.5	15.6		1.3	0.1	3.2		0.2		
Calif.		2.7	1.0			0.8	0.2				0.5
Colo.	23.8					0.1					
Conn.			3.6	12.3		0.8	1.1	0.3			
Del.	10.8	0.9		8.4§							0.3
Fla.					1.4						
Ga.	70.9				2.8		2.7				
Idaho							1.4				
Ill.		3.1	6.0			12.7	3.6			1.1	4.5
Ind.	91.1					0.7	0.5				
Iowa			18.3			2.3					1.1
Kans.							2.7				
Ky.	88.5				2.1		1.0				
La.					3.6	0.1	1.6				0.8
Maine	62.4	0.1	4.2			0.2	4.0			5.0	1.7
Md.		3.4			0.2	0.2		0.2			0.3
Mass.		0.6	7.7			3.0					
Mich.		0.3	0.3			1.1	0.7	0.3			1.4¶
Minn.			6.2			1.0	0.9			0.1	0.9
Miss.							2.7				
Mo.			6.4	0.1	6.2	0.6	1.2			5.8	0.1
Mont.			9.3								
Nebr.	77.5					0.3	5.6			1.6	12.8
Nev.	92.9							0.2			0.2
N.H.		4.6	0.2				13.6				
N.J.		2.4	14.2		0.1	3.5	3.1	0.1			6.3
N.Mex.			10.5		2.0		0.4				
N.Y.	16.0										0.8
N.C.			3.4**		1.3		2.4				
N.Dak.										21.1	
Ohio						1.2	0.5				
Okla.			1.0		2.4	0.3			0.6	0.5	0.9
Oreg.			6.7			1.3					0.1
Pa.		1.1				0.4	0.7				1.8
R.I.	78.1	1.2	1.1				0.5				0.7
S.C.	83.6	0.4	9.0				2.1	0.2			0.6
S.Dak.										21.5	5.5
Tenn.	0.6			35.1	0.1		2.4				
Texas			6.0		3.7	0.2	1.6			0.7	
Utah							0.4	0.1			5.1
Vt.				0.6		0.3	3.4		0.2		
Va.	71.4	3.1	14.9		1.3		6.8	0.6	0.1		
Wash.						0.4					0.7
W.Va.		0.2			0.3	0.1	0.4				0.2
Wis.			9.4			4.9					
Wyo.	20.0*		11.0*								

\* Estimated.

§ For repairs. There is also an emergency capital outlay fund.

|| School lunch.

¶ Part for junior colleges.

\*\* Busses.



TABLE 55

PERCENTAGES OF ALL STATE AID APPORTIONED BY STATES THROUGH GENERAL- AND SPECIAL-PURPOSE  
EQUALIZING OR FOUNDATION PROGRAMS, ACCORDING TO SCOPE OR PURPOSE FOR  
WHICH FUNDS MAY BE USED, 1947-48

STATE	GENERAL-PURPOSE EQUALIZING FUNDS						SPECIAL-PURPOSE EQUALIZING FUNDS			
	All Pur- poses	All Cur. Exp.	Cur. Exp. except Transp.	Elem. Schools	Sec. Schools	Jr. Coll.	Teachers Sal.	Trans- por- tation	School Plant	Rural Schools and Tuition
Ala.....	85.4								None	
Ariz.....				None					None	
Ark.....			None				48.4			
Calif.....				12.4	3 6	0 8			¶	
Colo.....		24 4					9.8			
Conn.....			None						None	
Del.....		**							¶	
Fla.....	98 6§								None	
Ga.....		23.6							None	
Idaho.....		98.6							None	
Ill.....		18.3							None	
Ind.....		7.7							None	
Iowa.....		9.7							None	
Kans.....				32 9					None	
Ky.....		8.4							None	
La.....		23 4							None	
Maine.....		11.2							None	
Md.....		43.2							6.8	
Mass.....		88.7							¶	
Mich.....		41.1							None	
Minn.....		18.0							None	
Miss.....		44.6							8.1	
Mo.....		21.5							None	
Mont.....			None							2.3
Nebr.....			None				2.2			
Nev.....				1.4			5.2 H.S.			0.1
N.H.....		45.4							None	
N.J.....		56.5							None	
N.Mex.....			None						None	
N.Y.....		79.1						2.3	0.5††	1.3††
N.C.....			**						None	
N.Dak.....		22.9							None	
Ohio.....		30.1						1 1	1.1	
Okla.....		77.5							None	
Oreg.....		0.5	13.7						None	
Pa.....		86.1						6.8	0.1	3.0††
R.I.....		3.9							None	
S.C.....			None						None	
S.Dak.....		0.7							None	
Tenn.....		47.7							None	
Texas.....			10.1						None	
Utah.....		94.4							None	
Vt.....		95.5							None	
Va.....		1.8							None	
Wash.....		12.8							9.2	
W.Va.....		98.8							None	
Wis.....		0.1		18.7	9.4				None	
Wyo.....		6.6							None	

§ Includes not only capital outlay but kindergartens, junior colleges, vocational education, special education, adult education, and provision for summer programs.

¶ Transportation fund, partly on an equalizing basis.

†† Emergency capital outlay fund, partly on an equalizing basis.

\*\* Flat-grant fund, partly on an equalizing basis, but requiring no local tax effort.

†† For central schools.

††† For tuition—all schools.

TABLE 56

BASES USED BY THE STATES IN DETERMINING EDUCATIONAL NEED (FOR DISTRIBUTING FUNDS) AND  
PERCENTAGE OF STATE FUNDS FOR SCHOOLS DISTRIBUTED IN EACH STATE  
ON EACH BASIS, 1947-48

State	Sch. Cen- sus	School Enrol- ment	A.D.A.	Aggr. Days Attend.	A.D.M.	No. of Tchrs.	Tchr. or Class- room Units	Sal- ary Sched- ule <sup>a</sup>	Cost or Pct. of Cost	Ap- prov. Appl. <sup>b</sup>	Appr. Budg- et	Misc.
Ala.....	9.9	0.7					85.4 <sup>c</sup>			4.0		
Ariz.....			99.3							0.7		
Ark.....	30.7				1.3		48.4 <sup>c</sup>	3.7	15.9			
Calif.....			94.8 <sup>d</sup>						1.8	0.2	3.2	
Colo.....	23.8			41.9			33.2 <sup>e</sup>		0.1			
Conn.....					81.9 <sup>d</sup>				17.0	1.1		
Del.....								11.7	8.4	0.3	79.6	
Fla.....		1.4 <sup>d</sup>					98.6 <sup>c</sup>					
Ga.....		2.5 <sup>d</sup>					94.8 <sup>c</sup>			2.7		
Idaho.....							98.6 <sup>c</sup>			1.4		
Ill.....		4.5	69.0 <sup>d</sup>					3.1	19.8	3.6		
Ind.....							91.1 <sup>c</sup>		0.7	0.5	7.7	
Iowa.....	1.3		9.9 <sup>d</sup>	67.3 <sup>d</sup>					20.6		0.6	0.3
Kans.....	5.8	91.5 <sup>d</sup>							2.7			
Ky.....	88.5		8.4		2.1					1.0		
La.....	70.5	4.4					23.4 <sup>c</sup>		0.5			1.2
Maine.....		11.4				11.2	67.3 <sup>f</sup>	0.1	9.9	0.1		
Md.....		34.0				18.5	43.2 <sup>g</sup>	3.6	0.2			0.5 <sup>h</sup>
Mass.....	88.7							0.6	10.7			
Mich.....	54.8	1.3			41.4 <sup>d</sup>	0.1		0.3	1.4	0.7		
Minn.....	14.8		75.8 <sup>d</sup>					0.9	7.3		0.3	0.9 <sup>i</sup>
Miss.....	44.6						(44.6) <sup>c</sup>		10.8		44.6	
Mo.....	6.2			8.4		2.0	69.2 <sup>c</sup>		12.8	1.2		0.2
Mont.....	34.9			25.0			28.5 <sup>c</sup>		9.3	2.3		
Nebr.....	58.1								5.4		2.2	34.3 <sup>i</sup>
Nev.....				17.0			82.5 <sup>c</sup>		0.3	0.2		
N.H.....					80.9 <sup>d</sup>				18.4		0.7	
N.J.....		13.6 <sup>d</sup>	50.8 <sup>d</sup>					2.4	17.9	9.6	5.7	
N.Mex.....	13.2		75.9 <sup>d</sup>						10.5	0.4		
N.Y.....			79.1 <sup>d</sup>						20.9			
N.C.....					1.3		(96.3) <sup>c</sup>			2.4	96.3	
N.Dak.....	22.2	15.8				33.8					7.1	
Ohio.....	0.3		65.7 <sup>d</sup>		30.1 <sup>d</sup>				1.2	2.7		
Okla.....	6.5	3.3	10.3				77.5 <sup>c</sup>		0.8		1.0	0.6
Oreg.....	18.0				73.4 <sup>j</sup>				8.1	0.5		
Pa.....							85.5 <sup>k</sup>	1.1	10.9	0.1	0.6	1.8
R.I.....			4.5 <sup>d</sup>			78.0	13.9 <sup>c</sup>	1.4	1.7	0.4	0.1	
S.C.....							87.7 <sup>c</sup>	0.2	9.0	2.1		1.0
S.Dak.....	29.3	21.5				21.5			21.5		0.7	5.5 <sup>i</sup>
Tenn.....			7.1			7.1	47.7 <sup>c</sup>		0.6	2.4		35.1 <sup>h</sup>
Texas.....	77.7	3.7					10.1 <sup>e</sup>		6.9	1.6		
Utah.....							94.4 <sup>c</sup>			0.5		5.1 <sup>l</sup>
Vt.....			95.5 <sup>d</sup>						3.7	0.6		0.2
Va.....	12.0	0.2	61.0 <sup>d</sup>					3.1	23.5		0.2	
Wash.....				89.7 <sup>d</sup>					1.1	9.2		
W.Va.....		98.8 <sup>d</sup>							0.7		0.3	0.2
Wis.....	1.8		28.1				27.6 <sup>c</sup>		14.3		28.2	
Wyo.....	35.8					26.6	37.6 <sup>c</sup>					

<sup>a</sup> Not including regular classroom teachers.

<sup>b</sup> Usually also requires some form of local matching.

<sup>c</sup> Based on average daily attendance.

<sup>d</sup> Adjusted or weighted according to size or type of school or grade level.

<sup>e</sup> Based on school census.

<sup>f</sup> Based on number of teachers and salary allowance.

<sup>g</sup> Based on enrolment.

<sup>h</sup> Part per capita; part per school.

<sup>i</sup> Part in lieu of taxes; part per school or district.

<sup>j</sup> Aggregate.

<sup>k</sup> Based on average daily membership.

<sup>l</sup> Number of lunches served.

TABLE 57

BASES USED BY STATES IN APPORTIONING GENERAL- AND SPECIAL-PURPOSE EQUALIZING  
OR FOUNDATION PROGRAM FUNDS AND PERCENTAGE OF STATE AID APPOR-  
TIONED ON EACH BASIS, 1947-48

STATE	GENERAL-PURPOSE EQUALIZING FUNDS								SPECIAL-PURPOSE EQUAL- IZING FUNDS			
	Budg- et Ap- prov.	School Census or Enrol.	A.D.A.	A.D.M.	Classroom Unit Based on				Auth- orized Cost	Appr. Appl.	Classroom Unit Based on	
					Cen- sus or Enrol.	A.D.A.	A.D.M.	No. of Tchrs.			Sch. Cen.	A.D.A.
Ala.....						85.4			None			
Ariz.....		None							None			
Ark.....		None										48.4
Calif.....			16.8§									
Colo.....					24.4						9.8	
Conn.....		None							None			
Del.....		None				¶						
Fla.....						98.6			None			
Ga.....						23.6			None			
Idaho.....						98.6			None			
Ill.....			18.3§						None			
Ind.....	7.7								None			
Iowa.....	0.6		9.1						None			
Kans.....		32.9**							None			
Ky.....			8.4	††					None			
La.....						23.4			None			
Maine.....								11.2	None			
Md.....					43.2**							6.8**
Mass.....		88.7										
Mich.....				41.1					None			
Minn.....	0.3		17.7§						None			
Miss.....	44.6									8.1		
Mo.....						21.5			None			
Mont.....		None								2.3		
Nebr.....		None							2.2			
Nev.....						1.4			0.1			5.2
N.H.....	0.7			44.7					None			
N.J.....	5.7		50.8§						None			
N.Mex.....		None							None			
N.Y.....			79.1§						4.1			
N.C.....		None				¶			None			
N.Dak.....	7.1	15.8**							None			
Ohio.....				30.1§						2.2		
Okla.....			††			77.5			None			
Oreg.....	0.5			13.7§§					None			
Pa.....	0.6						85.5		9.8	0.1		
R.I.....						3.9			None			
S.C.....		None							None			
S.Dak.....	0.7								None			
Tenn.....						47.7			None			
Texas.....					10.1				None			
Utah.....						94.4			None			
Vt.....			95.5§						None			
Va.....	0.2		1.6§						None			
Wash.....			12.8§§§							9.2		
W.Va.....		98.8§**							None			
Wis.....	28.2								None			
Wyo.....						6.6			None			

§ Weighted or graduated according to grade level, size of school, or both.

|| Emergency capital outlay fund, partly on an equalizing basis.

¶ Flat-grant fund partly on equalizing basis, but requiring no local effort.

\*\* Enrolment.

†† Average daily attendance averaged with average daily membership.

‡‡ Part on aggregate attendance.

§§ Aggregate rather than average.

||| Part for high schools, based on A.D.A.

TABLE 58

BASES USED BY STATES IN DETERMINING THE NUMBER OF INSTRUCTION,  
TEACHER, OR CLASSROOM UNITS, 1947-48

STATE	KIND OF FUND OR APPROPRIATION				BASIS USED FOR CLASSROOM UNITS <sup>a</sup>	NUMBER OF PUPILS PER CLASSROOM UNIT			
	Gen.-Purp. Flat Grant	Gen.-Purp. Equal.	Spec.-Purp. Equal.	Spec.-Purp. Flat Grant		Large Schools		Small Schools Other than One Teacher	
						Elem.	Sec.	Elem.	Sec.
Ala.....		x			A.D.A.	31	28	20 <sup>bc</sup>	20 <sup>bc</sup>
Ariz.....					Not Used				
Ark.....			x		A.D.A.	30	25	23 <sup>b</sup>	20 <sup>b</sup>
Calif.....					Not Used				
Colo.....		x	x		Sch. Census	40	25 (A.D.A.)	25	20 (A.D.A.)
Conn.....					Not Used				
Del.....					Not Used				
Fla.....		x			A.D.A.	27	27	17 <sup>c</sup>	17 <sup>c</sup>
Ga.....		x			A.D.A.	40	35	20 <sup>d</sup>	15 <sup>d</sup>
Idaho.....		x			A.D.A.	30	23	22	8
Ill.....					Not Used				
Ind.....				x	A.D.A.	35	25	35	25
Iowa.....					Not Used				
Kans.....					Not Used				
Ky.....					Not Used				
La.....		x			A.D.A.	30	25	20	15
Maine.....		x			No. of Teachers				
Md.....		x			Enrolment	30	25	No. of Teachers <sup>b</sup>	
Mass.....					Not Used				
Mich.....					Not Used				
Minn.....					Not Used				
Miss.....		x			A.D.A.	30	30	30	30
Mo.....		x			A.D.A.	32	24	25	17
Mont.....	x				A.D.A.	30	30	17	15
Nebr.....					Not Used				
Nev.....			x		A.D.A.	20	20	13	10
N.H.....					Not Used				
N.J.....					Not Used				
N.Mex.....					Not Used	(H.S. attendance weighted by 1.75)			
N.Y.....					Not Used				
N.C.....	x				A.D.A.	33	33	22	20
N.Dak.....					Not Used				
Ohio.....					Not Used				
Okla.....		x			A.D.A.	26	26	25	17
Oreg.....					Not Used				
Pa.....		x			A.D.M.	30	22	30	22
R.I.....		x			A.D.A.	30		No. of Teachers <sup>b</sup>	
S.C.....				x	A.D.A.	30	25	16	14
S.Dak.....					Not Used				
Tenn.....		x			A.D.A.	30	25	25	17
Texas.....		x			Sch. Census	30	30	20	20
Utah.....		x			A.D.A.	30	20	No. of Teachers <sup>b</sup>	
Vt.....					Not Used				
Va.....					Not Used				
Wash.....					Not Used				
W.Va.....					Not Used	(H.S. attendance weighted by 1.33)			
Wis.....	x				A.D.A. (Elem.)	25		25	
Wyo.....		x			A.D.A.	27	23	13	8

\*Bases such as A.D.A. and A.D.M. are weighted or graduated according to size or type of school in several states.

<sup>b</sup> Must be approved by state board of education or

state department of education.

<sup>c</sup> Must be isolated.

<sup>d</sup> Based on sparsity of population.

TABLE 59

AMOUNTS USED BY STATES IN STATE AID PLANS FOR CLASSROOM-UNIT VALUES OR  
MINIMUM SALARY SCHEDULES FOR TEACHERS, 1947-48

STATE	KIND OF FUND	UNIFORM AMOUNT PER CLASSROOM UNIT <sup>a</sup>	AMOUNT FOR INSTRUCTIONAL SALARIES FOR COLLEGE GRADUATES	
			Based on Training Only	Based on Training and Ex- perience (Minimum Salary Schedule)
				Beginning      Top
Ala.	Gen.-Purp. Equal.		\$2,100 <sup>b</sup>	
Ariz.			Not Used	
Ark.	Spec.-Purp. Equal.		\$1,680 <sup>b,c</sup>	
Calif.		Not Used (\$150 per elementary; \$200 per H.S. pupil)		
Colo.	Gen.-Purp. Equal.	\$1,800		
Conn.			Not Used	
Del.	Gen.-Purp. Flat-Grant			\$2,000
Fla.	Gen.-Purp. Equal.		\$2,550 <sup>b</sup>	\$2,800 <sup>b</sup>
Ga.	Gen.-Purp. Equal.			\$1,578
Idaho	Gen.-Purp. Equal.			\$1,600
Ill.				\$2,050 <sup>b</sup>
Ind.	Spec.-Purp. Flat-Grant			\$2,400
Iowa		Not Used (\$75 per elementary; \$125 per H.S. pupil)		\$2,850 <sup>d</sup>
Kans.			Not Used	
Ky.			Not Used	
La.	Gen.-Purp. Equal.			\$2,400
Maine	Gen.-Purp. Equal.	\$1,900 elementary; \$2,200 H.S.		\$3,200
Md.	Gen.-Purp. Equal.			\$2,200
Mass.				\$3,800 <sup>e</sup>
Mich.		Not Used (\$118 per elementary; \$138 per H.S. pupil)		
Minn.			Not Used	
Miss.	Gen.-Purp. Equal.	\$1,372		
Mo.	Gen.-Purp. Equal.	\$750 elementary; \$1,000 H.S.		
Mont.	Gen.-Purp. Flat-Grant	\$500 elementary; \$600 H.S.		
Nebr.			Not Used	
Nev.	Spec.-Purp. Equal.	\$2,900		
N.H.		Not Used (\$75 per elementary; \$100 per H.S. pupil)		
N.J.		Not Used (\$94 per elementary; \$117.50 per H.S. pupil)		
N.Mex.			Not Used	
N.Y.		Not Used (\$200 per elementary; \$240 per H.S. pupil)		
N.C.	Gen.-Purp. Flat-Grant			\$1,620
N.Dak.				\$2,169 <sup>b</sup>
Ohio			Not Used	
Okla.	Gen.-Purp. Equal.	Not Used (\$101.75 per elementary; \$122 per H.S. pupil)		
Oreg.				\$1,500
Pa.	Gen.-Purp. Equal.			\$2,000
R.I.	Gen.-Purp. Equal.	\$2,300		\$3,200 <sup>f</sup>
S.C.	Spec.-Purp. Flat-Grant	\$1,800 elementary		\$2,000 <sup>f</sup>
S.Dak.				\$954 <sup>g</sup>
Tenn.	Gen.-Purp. Equal.		Not Used	\$2,169 <sup>g</sup>
Texas	Gen.-Purp. Equal.			\$1,530
Utah	Gen.-Purp. Equal.			\$2,000
Vt.		\$3,300		\$2,655 <sup>b</sup>
Va.			Not Used (\$25 per weighted pupil)	
Wash.			Not Used (\$100 per pupil)	
W.Va.			Not Used	
Wis.	Gen.-Purp. Flat-Grant		Not Used	
Wyo.	Gen.-Purp. Equal.	\$250 elementary		
		\$2,000 elementary; \$2,400 H.S.		

<sup>a</sup> Based on nine months for all current expense except transportation.

<sup>b</sup> Higher allotments provided for teachers with higher training.

<sup>c</sup> Program guarantees only about 80 per cent of this amount.

<sup>d</sup> Program assures only 80 per cent for eight months.

<sup>e</sup> Maximum for highest training.

<sup>f</sup> Established but not fully supported by state finance program.

<sup>g</sup> Based also on examination.

TABLE 60

BASES USED BY STATES IN DETERMINING LOCAL EFFORT REQUIRED FOR PARTICIPATION IN  
GENERAL-PURPOSE FUNDS OR APPROPRIATIONS, 1947-48

STATE	TYPE OF GENERAL- PURPOSE FUND		LOCAL EFFORT BASED ON					LOCAL EFFORT REQUIRED (MILLS)		OTHER STATE FUNDS DE- DUCTED FROM COST <sup>a</sup>
			Ac- tual Value or Per Cent of Ac- tual Value	Equal- ized Ratio	Index of Tax- pay- ing Ca- pac- ity	Assessed Value		To Partici- pate in Fund	To be Sub- tracted from Cost	
	Flat- Grant	Equal- izing				Vary- ing Ratios to True Value	Esti- mated Range in Ratios			
Ala.....		x			x			5	b	Yes
Ariz.....	x					None Prescribed				
Ark.....	c	d				x	10-30	18	18	No
Calif.....	c	x	x					2-5.5	2-5.5	Yes
Colo.....	e	x				x	No inf.	7	7	Yes
Conn.....	f						No inf.			No
Del.....	c					None Prescribed				
Fla.....		x			x		30-80	6	b	
Ga.....	c	x				x	No inf.	5	5	No
Idaho.....	c	x				x	No inf.	8	8	Yes
Ill.....	c	x				x <sup>g</sup>	50-90	2.5-3.7	2.5-3.7	Yes
Ind.....	c	x				x	40-100	15	8	Yes
Iowa.....	c	x				x	50-80	7-17	7-17	Yes
Kans.....	c	x				x	No inf.	4	4	Yes
Ky.....		x				x	22-103	7.5-10	7.5-10	Yes
La.....	c	x				x	No inf.	3	3	Yes
Maine.....	c	x				x	20-90	20	20	Yes
Md.....	c	x				x	No inf.	6.5	6.5	Yes
Mass.....		x <sup>f</sup>				None Prescribed				
Mich.....	c	x			x		No inf.	4	2	Yes
Minn.....	f	x <sup>f</sup>				None Prescribed				No
Miss.....	c	x				x	25-40	10	10	Yes
Mo.....	e	x				x	35-50	7.5-10	2	No
Mont.....	c	d				x	20-100	15	15	Yes
Nebr.....		d				x	No inf.	7	7	Yes
Nev.....		x				x	25-40	3.5	3.5	No
N.H.....	f	x			x		No inf.	6	6	No
N.J.....	c	x				x	40-60	10-30	10-30	Yes
N.Mex.....	c					None Prescribed				
N.Y.....		x		x			No inf.	7	7	
N.C.....	c					None Prescribed				
N.Dak.....	c	x				x	No inf.	30-45	30-45	Yes
Ohio.....	c	x				x	40-75	4.5	4.5	Yes
Okla.....	c	x		x			No inf.	15	15	Yes
Oreg.....	c	x		x			37-70	7	b	Yes
Pa.....		x				x <sup>g</sup>	20-80	6		
R.I.....	e	x						8	8	Yes
S.C.....		x <sup>ed</sup>				None Prescribed				
S.Dak.....	c	x				x	No inf.	15	15	Yes
Tenn.....	c	x			x		No inf.	b	b	Yes
Texas.....	c	x				x	20-80	5	5	Yes
Utah.....		x	x					10.9	10.9	
Vt.....		x				x	30-100	7.5	1.7	
Va.....		x		x			No inf.	7	b	Yes
Wash.....	c	x <sup>df</sup>		x			38-48	10	10	Yes
W.Va.....		x			x <sup>h</sup>		Wide	b	b	
Wis.....	e	x	x					5-7	5-7	Yes
Wyo.....	e	x				x	No inf.	4.5-7	4.5-7	Yes

<sup>a</sup> Only certain general- or special-purpose funds.

<sup>b</sup> Based on millage prescribed, but levy necessary to provide required local funds depends on equalizing ratios or index of taxpaying capacity.

<sup>c</sup> No local levy required for participation.

<sup>d</sup> Special-purpose fund.

<sup>e</sup> Levy required but proceeds not deducted from appropriation.

<sup>f</sup> Expenditure level from local funds prescribed but not tax levy.

<sup>g</sup> Beginning 1950-51, market value, established by state tax board, to be used.

<sup>h</sup> After two years, based on 50 per cent of true value determined by tax commissioner.

TABLE 61

PROVISIONS FOR AND LIMITATIONS ON COUNTY AND DISTRICT OR LOCAL TAXES FOR SCHOOLS, 1947-48

STATE	COUNTY SCHOOL TAXES		DISTRICT SCHOOL TAXES				
	Limit (Mills)	Special Provisions	Limits Prescribed (Mills)		Limit by Law or Const.	Limit Ap- plies to Indebt.	Special Provisions
			Without Vote	With Vote			
Ala.....	4-6	Max. 4 mills, most co's	0	3-8	Const.	Yes	General limit 3 mills.
Ariz.....	\$20	per pupil in A.D.A.	10% of val.	10% of val.	.....	Yes	Appr. in open meeting
Ark.....		Not authorized	0	18 <sup>a</sup>	Const.	Yes	.....
Calif.....	None	Only for spec. purpose	3 5-9	None	.....	Yes	Limit det. by type of dist.
Colo.....	5	Only for teachers sal.	5 % incr. <sup>b</sup>	20	Law	Yes	Limit det. by type of dist.
Conn.....		Not authorized	None	None	.....	Yes	Approval by city comm.
Del.....		Not authorized	0	7	Law	Yes	Levy without vote in Wil- mington
Fla.....	10	Chiefly current exp.	0	10	Const.	No	District is county wide
Ga.....	15	Chiefly current exp.	5-15	5-15	Law	No	Det. by city charter
Idaho.....	8	Chiefly current exp.	12 5-17.5	17 5-22.5	Law	No	Det. by type of district
Ill.....		Not authorized	5-10	7 5-23.7	Law	No	Det. by type of district
Ind.....		Not authorized	21.5	21.5	Law	No	Levies for specific purp.
Iowa.....	0 75	Minimum is $\frac{1}{2}$ mill	\$110-\$140	per pupil	Law	Yes	.....
Kans.....	2 $\frac{1}{2}$ -6 $\frac{1}{2}$	Forelem. and sec. equal.	8-19	9 5-25	Law	No	Det. by type of dist.
Ky.....		Not authorized	15	15	Law	No	Some dists. county wide
La.....	5	$\frac{1}{2}$ mill more if voted	Not author. except for	Bonds	.....	No	.....
Maine.....		Not authorized	50 <sup>c</sup>	50 <sup>c</sup>	Const.	No	No spec. limit for schools
Md.....	None	Must be appr. by co.		None (Baltimore City is only district)			
Mass.....		Not authorized		None (no special taxes for schools)			
Mich.....		Not authorized	15 <sup>c</sup>	35 <sup>c</sup>	Const.	Yes	Approval by $\frac{2}{3}$ required
Minn.....	None	Only for spec. purpose	\$40.00	per capita	Law	Yes	.....
Miss.....	10	Max. req. for equal. prog.	15-20	15-20	Const.	No	20 mills for rural
Mo.....		Not authorized	6.5-10	None	Const.	Yes	Det. by type of district
Mont.....	10	Plus budget for H.S.	10 <sup>d</sup>	None	Law	No	1 mill auth. for adult ed.
Nebr.....		Not authorized (exc. for H.S.)	None	None	.....	Yes	.....
Nev.....	None	3.5 mills for elem. schs.	5	5	Law	No	2.5 for elem.; 2.5 for H.S.
N.H.....		Not authorized	None	None	.....	No	Appr. at town meeting
N.J.....		Not authorized	None	None	.....	Yes	Must be approved
N.Mex.....	5	Distrib. to districts	4.5	4.5	Law	Yes	City distr. levy is 2.25
N.Y.....		Not authorized	None	None	Const.	Yes	20 mill max. for all purp.
N.C.....	None	Must be appr. by co. comm.	0	5	Law	Yes	Pop. must be 1000 or more
N.Dak.....	0.5	Distrib. to districts	24-36	30-45	Law	No	Spec. levy for cap. outlay
Ohio.....		Not authorized	10 <sup>e</sup>	None	Const.	No	Levy for all purposes
Okla.....	4	Bldgs. for separate schs.	5	20	Const.	Yes	.....
Oreg.....	\$10	per census child req. <sup>e</sup>	6 % incr.	None	Law	Yes	.....
Pa.....		Not authorized	12-35	12-35	Law	Yes	Det. by type of district
R.I.....		Not authorized	30	30	Law	No	30 mills required
S.C.....	None	Det. by local law	Local law		Law	No	.....
S.Dak.....		Not authorized	15-40	17-42	Law	Yes	Det. by type of district.
Tenn.....	None	Appr. by co. court req.	None	None	.....	No	Must be approved
Texas.....		No information	0	15	Law	Yes	.....
Utah.....		Not authorized	6 <sup>f</sup>	f	Law	No	Special levies for in- debtedness
Vt.....		Not authorized	None	None	.....	Yes	.....
Va.....	25	Budgets must be appr.	25	25	Law	No	.....
Wash.....	0.9	For district schools	10	None	Law	No	6 mill limit for elem.
W.Va.....	3.4-13.8	(Prop. is classified)	None	None	Law	No	.....
Wis.....	\$250	per elem. tchr. req.	25	25	Law	No	20 mill limit for elem.
Wyo.....	3	Distrib. to districts	3.5-9	11.5-20.5	Law	No	May also vote bldg. levy

<sup>a</sup> Limit removed by constitutional amendment, November, 1948.<sup>b</sup> Tax Commission may approve increase up to 5 mills.<sup>c</sup> Limitation for all purposes, including schools.<sup>d</sup> Plus amount needed, up to budget schedule for high schools.<sup>e</sup> State provided funds in lieu of this levy last year.<sup>f</sup> Or 30 per cent of minimum program, whichever is higher; plus 10 per cent for buildings, plus additional 10 per cent for emergencies by vote of people.

TABLE 62

RESPONSIBILITIES FOR PREPARATION AND APPROVAL OF SCHOOL BUDGETS, 1947-48

STATE	LOCAL RESPONSIBILITY			REVIEW OR APPROVAL BY A STATE AGENCY	
	School Officials Fully Responsible	Approval of County Commission, City Council, or Budget Commission		Agency	Extent of Authority
		Any Item and Total	Total Only		
Ala. ....	Yes <sup>a</sup>	<sup>a</sup>	.....	Dept. of Ed.	Review and approve for correctness.
Ariz. ....	Yes	.....	.....	None	.....
Ark. ....	Yes	.....	.....	Dept. of Ed.	Review and approve for correctness
Calif. ....	Yes <sup>b</sup>	.....	.....	None	.....
Colo. ....	Yes <sup>c</sup>	.....	.....	Tax Commission	Review and may reduce total
Conn. ....	No	.....	Yes	None	.....
Del. ....	Yes	.....	.....	Perm. Budg. Com.	May reduce any item or total
Fla. ....	Yes <sup>d</sup>	<sup>d</sup>	.....	Dept. of Ed.	Review and approve for correctness
Ga. ....	Yes	.....	.....	Dept. of Ed.	Review and approve for correctness
Idaho. ....	Yes	.....	.....	Dept. of Ed.	Review and approve for correctness
Ill. ....	Yes	.....	.....	Revenue Dept.	Keep file for districts over 1,000 pop.
Ind. ....	No	Yes	.....	Tax Board	May req. reduction in proposed levy
Iowa. ....	Yes	.....	.....	Comptroller	Decide appeals
Kans. ....	Yes	.....	.....	None	.....
Ky. ....	Yes	.....	.....	Board of Ed.	Review and approve for correctness
La. ....	Yes	.....	.....	Budg. Commission	May reduce items and total
Maine. ....	No	Yes	.....	None	.....
Md. ....	No	Yes	.....	Dept. of Ed.	Rev. for distr. of state aid only
Mass. ....	No	Yes	.....	None	.....
Mich. ....	No	.....	Yes	None	.....
Minn. ....	Yes	.....	.....	Dept. of Ed.	Receive report from certain dists.
Miss. ....	No	Yes	.....	Dept. of Ed.	Review and approve
Mo. ....	Yes <sup>b</sup>	.....	.....	None	.....
Mont. ....	No	Yes	.....	Superintendent	Review only
Nebr. ....	Yes	.....	.....	Dept. of Ed.	Review budgets
Nev. ....	No	Yes	.....	Tax Commission	Review and approve
N.H. ....	No	Yes (dist. meeting)	.....	Board of Ed.	Review only
N.J. ....	Yes <sup>e</sup>	<sup>e</sup>	.....	Dept. of Ed.	Review for supervisory purposes
N.Mex. ....	No	Yes	.....	Tax Commission	May reduce any item or levy
N.Y. ....	Yes <sup>a</sup>	<sup>a</sup>	.....	None	.....
N.C. ....	No	Yes	.....	Board of Ed.	May review and reduce any item
N.Dak. ....	Yes	.....	.....	Dept. of Pub. Inst.	Review and approve
Ohio. ....	No	.....	Yes	None	.....
Okla. ....	No	.....	Yes	Ct. of Tax Review	May reduce levy on appeal only
Oreg. ....	Yes <sup>f</sup>	<sup>f</sup>	.....	None	.....
Pa. ....	Yes <sup>b</sup>	.....	.....	Dept. of Ed.	Review certain special-purpose funds
R.I. ....	Yes	.....	.....	Dir. of Ed.	Review for supervisory purposes.
S.C. ....	Yes	Varies by loc. law	.....	None	.....
S.Dak. ....	Yes	.....	.....	Tax Dept.	May require tax levy to be reduced
Tenn. ....	No	Yes	.....	None	.....
Texas. ....	Yes	.....	.....	Superintendent	Review or approve
Utah. ....	Yes	.....	.....	None	.....
Vt. ....	Yes	.....	.....	None	.....
Va. ....	No	.....	Yes	Board of Ed.	Review
Wash. ....	No	Yes	.....	Superintendent	App. amendments increasing budget
W.Va. ....	Yes	.....	.....	Bd. of Sch. Fin. <sup>g</sup>	Approve items and totals
Wis. ....	Yes <sup>a</sup>	<sup>a</sup>	.....	None	.....
Wyo. ....	Yes	.....	.....	Examiner <sup>h</sup>	Review for legality and accuracy

<sup>a</sup> In cities, approval of city governing body is required.<sup>b</sup> Must be approved by county superintendent at least for certain districts.<sup>c</sup> Provided increase does not exceed 5 per cent. State Tax Commission may approve increase up to 5 mills.<sup>d</sup> In six counties, budget must be submitted to budget commission.<sup>e</sup> Must be approved by voters in Article VII and VIII districts and by board of estimates in Article VI districts.<sup>f</sup> Approval by county board and an equal number of freeholders appointed by board; approval by a special budget commission required in Portland.<sup>g</sup> State tax commissioner must also approve levies.<sup>h</sup> For first-class districts only.



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